

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On February 9, 2006, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Declaration of Mark R. Weber In Support of the Debtors' Motion for Order Under 11 U.S.C. Sections 105 and 363 Authorizing the Debtors to Implement a Key Employee Compensation Program (Docket No. 2211) [a copy of which is attached hereto as Exhibit D]
- 2) Declaration of Nick Bubnovich in Support of the Debtors' Motion for Order Under 11 U.S.C. Sections 105 and 363 Authorizing the Debtors to Implement a Key Employee Compensation Program (Docket No. 2212) [a copy of which is attached hereto as Exhibit E]
- 3) Declaration of John D. Opie in Support of the Debtors' Motion for Order Under Sections 105 and 363 Authorizing the Debtors to Implement a Key Employee Compensation Program (Docket No. 2213) [a copy of which is attached hereto as Exhibit F]
- 4) Supplemental Declaration of Mark R. Weber In Support of the Debtors' Motion for Order Under 11 U.S.C. Sections 105 and 363 Authorizing the Debtors to Implement a Key Employee Compensation Program (Docket No. 2214) [a copy of which is attached hereto as Exhibit G]
- 5) Notice of Revised List of Debtors' Ordinary Course Professionals (Docket No. 2222) [a copy of which is attached hereto as Exhibit H]

- 6) Order Under 11 U.S.C. Sections 105(a) and 363(b) Authorizing Debtors to Pay Certain Financial Advisor Fees and Expenses Incurred by the United Automobile, Aerospace and Agricultural Implement Workers of America and the International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communications Workers of America (Docket No. 2224) [a copy of which is attached hereto as Exhibit I]
- 7) First Amended Scheduling Order on Debtors' Motions to (I) Reject Collective Bargaining Agreements Under Section 1113(c) and (II) Eliminate Retiree Medical and Life Insurance Benefits for Union-Represented Retirees Under Section 1114(g) (Docket No. 2225) [a copy of which is attached hereto as Exhibit J]
- 8) Notice of Proposed Order Denying Motion by Furukawa Electric North America APD for Relief from the Automatic Stay to Permit Setoff of Claims (Docket No. 2231) [a copy of which is attached hereto as Exhibit K]

On February 9, 2006, I caused to be served the documents listed below (i) upon the parties listed on Exhibit L hereto via overnight delivery:

- 9) Declaration of Mark R. Weber In Support of the Debtors' Motion for Order Under 11 U.S.C. Sections 105 and 363 Authorizing the Debtors to Implement a Key Employee Compensation Program (Docket No. 2211) [a copy of which is attached hereto as Exhibit D]
- 10) Declaration of Nick Bubnovich in Support of the Debtors' Motion for Order Under 11 U.S.C. Sections 105 and 363 Authorizing the Debtors to Implement a Key Employee Compensation Program (Docket No. 2212) [a copy of which is attached hereto as Exhibit E]
- 11) Declaration of John D. Opie in Support of the Debtors' Motion for Order Under Sections 105 and 363 Authorizing the Debtors to Implement a Key Employee Compensation Program (Docket No. 2213) [a copy of which is attached hereto as Exhibit F]
- 12) Supplemental Declaration of Mark R. Weber In Support of the Debtors' Motion for Order Under 11 U.S.C. Sections 105 and 363 Authorizing the Debtors to Implement a Key Employee Compensation Program (Docket No. 2214) [a copy of which is attached hereto as Exhibit G]

On February 9, 2006, I caused to be served the document listed below (i) upon the parties listed on Exhibit M hereto via overnight delivery:

- 13) Notice of Revised List of Debtors' Ordinary Course Professionals (Docket No. 2222) [a copy of which is attached hereto as Exhibit H]

On February 9, 2006, I caused to be served the document listed below (i) upon the parties listed on Exhibit N hereto via overnight delivery:

- 14) Order Under 11 U.S.C. Sections 105(a) and 363(b) Authorizing Debtors to Pay Certain Financial Advisor Fees and Expenses Incurred by the United Automobile, Aerospace and Agricultural Implement Workers of America and the International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communications Workers of America (Docket No. 2224) [a copy of which is attached hereto as Exhibit I]

On February 9, 2006, I caused to be served the document listed below (i) upon the parties listed on Exhibit Q hereto via overnight delivery:

- 15) First Amended Scheduling Order on Debtors' Motions to (I) Reject Collective Bargaining Agreements Under Section 1113(c) and (II) Eliminate Retiree Medical and Life Insurance Benefits for Union-Represented Retirees Under Section 1114(g) (Docket No. 2225) [a copy of which is attached hereto as Exhibit J]

On February 9, 2006, I caused to be served the document listed below (i) upon the parties listed on Exhibit P hereto via overnight delivery:

- 16) Notice of Proposed Order Denying Motion by Furukawa Electric North America APD for Relief from the Automatic Stay to Permit Setoff of Claims (Docket No. 2231) [a copy of which is attached hereto as Exhibit K]

Dated: February 10, 2006

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 10th day of February, 2006, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature : /s/ Amy Lee Huh

Commission Expires: 3/15/09

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION	
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee	
Capital Research and Management Company	Michelle Robson	11100 Santa Monica Blvd	15th Floor	Los Angeles	CA	90025	310-996-6140	310-996-6091	mlfr@capgroup.com	Creditor Committee Member	
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Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member	
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Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS	
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Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee	
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United States Trustee	Alicia M. Leonard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255		United States Trustee
United States Trustee	Deirdre A. Martini	33 Whitehall Street	Suite 2100	New York	NY	10004	212-510-0500	212-668-2256	deirdre.martini@usdoj.gov	United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255		Proposed Conflicts Counsel for the Official Committee of Unsecured Creditors
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Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
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EXHIBIT B

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Capital Research and Management Company	Michelle Robson	11100 Santa Monica Blvd	15th Floor	Los Angeles	CA	90025	310-996-6140	310-996-6091	mfr@cappgroup.com	Creditor Committee Member	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel for Flextronics International USA, Inc.	
Davis Polk & Wardwell	Donald Bernstein	450 Lexington Avenue		New York	NY	10017	212-450-4092	212-450-3092	daniel.bernstein@dpw.com	Postpetition Administrative Agent	
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com	karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member	
Flextronics International	Terry Zale	6328 Monarch Park Place		Niwot	CO	80503	303-652-4853	303-652-4716	terryzale@flextronics.com	Counsel for Flextronics International	
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member	
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors	
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel for Employee Benefits	
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Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation	
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Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee	
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EXHIBIT C

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- X

DECLARATION OF MARK R. WEBER IN SUPPORT OF THE DEBTORS' MOTION FOR
ORDER UNDER 11 U.S.C. §§ 105 AND 363 AUTHORIZING THE DEBTORS TO
IMPLEMENT A KEY EMPLOYEE COMPENSATION PROGRAM

Mark R. Weber declares, as follows:

1. I am the Executive Vice President, Operations, Human Resource Management, and Corporate Affairs of Delphi Corporation ("Delphi"). I have held this position since January 1, 2000. I am also a member of the Delphi Strategy Board, the company's top policy-making group. I have worked in the automotive industry for almost 40 years and for Delphi for approximately 10 years. From January 1995 through November 1998, I was Delphi's Executive Director, Human Resource Management. From November 1998 until I assumed my current position, I was Delphi's Vice President, Human Resource Management.

2. Delphi and certain of its subsidiaries and affiliates are debtors and debtors-in-possession in these chapter 11 cases (collectively, the "Debtors"). I submit this declaration and the exhibits attached hereto in support of the Debtors' Motion For Order Under §§ 105 And 363 Authorizing The Debtors To Implement A Key Employee Compensation Program (Docket No. 213), and any modifications thereto (the "KECP Motion"). I have personal knowledge of the matters set forth herein and am competent to testify, as follows:

I.
DELPHI'S BUSINESS AND HISTORY

3. Delphi is a leading global supplier of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. Delphi technologies are present in vehicles as well as in communication, computer, consumer electronic, energy, and medical applications. Delphi has extensive technical expertise in a broad range of product lines and strong systems-integration capabilities, which enable Delphi to provide comprehensive, systems-based solutions to vehicle manufacturers. Delphi has established an expansive global presence, with a network of manufacturing sites, technical centers, sales offices, and joint ventures located in every major region of the world.

4. For many years, the business of what is now Delphi was conducted by many separate automotive-parts operations within General Motors Corporation ("GM"). These operations were generally managed independently from one another within the GM organization. In 1991, GM organized its components businesses into a worldwide Automotive Components Group hoping to improve the competitiveness of these operations and then increase its business by penetrating new markets. In 1995, the group was renamed Delphi Automotive Systems in order to establish its separate identity in the automotive-parts industry. In late 1998, Delphi Automotive Systems was incorporated as a subsidiary of GM in Delaware under the name Delphi Automotive Systems Corporation, which is now known as Delphi. In 1999, GM agreed to transfer to Delphi certain assets used in Delphi's business, and Delphi agreed to assume certain related liabilities. Later in 1999, GM distributed all of its shares of Delphi common stock to holders of GM common stock, thereby spinning off Delphi as a separate, publicly-traded corporation. GM retained no ownership interest in Delphi.

II.
THE DEBTORS' WORKFORCE AND COMPENSATION

5. As of December 31, 2005, the Debtors employed approximately 46,400 workers in the United States. These employees work in more than 40 manufacturing sites and 13 technical centers across the country and in Delphi's worldwide headquarters and customer center in Troy, Michigan. Approximately 32,000 of these employees are hourly, and the remaining employees are salaried. More than 95 percent of the Debtors' domestic hourly employees are represented by unions. Approximately 466 of the domestic salaried employees are classified as "executives."

6. The responsibilities of the Debtors' executive corps extend beyond the Debtors to include the entirety of Delphi's global enterprise, both debtor and non-debtor entities,

and that in many instances reach across product lines. The Debtors' executives provide global leadership to a worldwide enterprise doing business on six continents, that employs more than 185,000 people, and that had global revenues in 2004 of nearly \$27 billion. (Documents highlighting the scope of the Debtors' global operations are attached hereto as Exhibits A and B.)

7. The Debtors' domestic executives are grouped into "bands" depending on their level of responsibility. The Debtors inherited this construct from GM, which has categorized its executives by bands since the 1980s. Robert S. "Steve" Miller, the Chairman of the Board and Chief Executive Officer of Delphi and the Debtors' highest-ranking executive, occupies Band K. (Mr. Miller is not covered by any portion of the Key Employee Compensation Program proposed by the Debtors (the "KECP").) Rodney O'Neal, Delphi's President and Chief Operating Officer, occupies the next-highest executive band, Band H. Band G includes Delphi's Vice Chairman, David B. Wohleen, and 21 Delphi Executive Vice Presidents and Vice Presidents (including me). Bands F–A contain the Debtors' remaining executives, with the least senior-ranking executives falling into Band A. A summary chart listing the number of domestic executives within each band as of January 27, 2006, is provided below:

Executive Band	Number of Executives
K	1
H	1
G	22
F	2
E	21
D	66
C	88
B	129
A	136
Total	466

8. As part of its separation agreements with GM, Delphi was required to assume the terms and conditions of the collective bargaining agreements that GM had negotiated

with its unions. As a consequence, today Delphi is, to my knowledge, the only domestic auto supplier governed by labor agreements patterned on those between the "Big Three" automotive manufacturers (GM, Ford, and Chrysler) and their unions. The majority of the Debtors' legacy collective bargaining agreements provide not only for wages and benefits that are well above market, but they also require Delphi to provide non-competitive pension plans, retiree health care, and other benefits. These additional obligations, though typically provided under labor contracts between unions and vehicle manufacturers, are either not included in labor contracts between unions and parts suppliers or are far less generous in their design. As a result of its legacy collective bargaining agreements, the Debtors presently compensate their hourly workers an average of almost \$64 per hour, which includes benefits and legacy liabilities. This level is nearly three times higher than the hourly labor rates of Delphi's United States competitors, some of which are unionized. The result is that Delphi is significantly disadvantaged in its ability to compete in the automotive parts business on the basis of cost.

9. The collective bargaining agreements also impose a variety of significant operating restrictions on Delphi. For example, Delphi generally may not permanently lay off idled workers. The result has been that, in 2005, the number of idled, non-working hourly employees who receive nearly full pay and benefits has been as high as 4,000. The collective bargaining agreements also limit Delphi's ability to shed non-strategic, unprofitable operations, thereby forcing Delphi to continue incurring fixed labor costs, even in the event of plant closings or wind-downs. In 2004, Delphi incurred more than \$170 million in wages and benefits costs associated with hourly employees in non-working, unproductive status. Under the Debtors' current labor agreements, the continuing decline of business of the domestic auto companies will increase the costs to the Debtors associated with idled hourly workers.

10. The Debtors' increasingly unsustainable United States hourly wages and benefits, legacy liabilities, and operational restrictions driven largely by its collective bargaining agreements have contributed significantly to the deterioration of the Debtors' financial performance. Through the reorganization process, the Debtors intend to achieve competitiveness for the Debtors' core United States operations by modifying wage and benefit rates and by modifying or eliminating non-competitive legacy liabilities and burdensome operational restrictions under the current labor agreements.

11. The Debtors have also been advised that, in contrast to the benefits enjoyed by the Debtors' hourly employees, compensation for the Debtors' executives has been well below the actual compensation received by executives in similar positions at comparable companies. For example, in 2005, Delphi's compensation consultant, Watson Wyatt Worldwide ("Watson Wyatt"), compared the compensation of Delphi's Strategy Board with the compensation of executives holding similar positions at comparable companies. Watson Wyatt concluded that Delphi's actual compensation for members of the Strategy Board was below the 25th percentile. Watson Wyatt completed a similar study in 2005 analyzing the competitiveness of the compensation of Delphi executives who are not members of the Strategy Board, and it concluded that actual compensation for those executives was below the 25th percentile as well.

12. In sum, when the petitions in these cases were filed, the Debtors' hourly workers enjoyed compensation levels at above-competitive market levels, while that of the Debtors' executives was below competitive levels.¹

¹ Every year, for example, under the Debtors' collective bargaining agreements with its major unions, the Debtors' traditional employees get either annual base-wage increases or lump-sum payments and quarterly COLA adjustments.

III.
THE KEY EMPLOYEE COMPENSATION PROGRAM

13. In my role as Delphi's Executive Vice President, Operations, Human Resource Management, and Corporate Affairs, I worked closely with the compensation consultant to the Compensation and Executive Development Committee of Delphi's Board of Directors (the "Compensation Committee"), Watson Wyatt Worldwide ("Watson Wyatt"), and its counsel, Skadden, Arps, Slate, Meagher & Flom LLP ("Skadden"), to assist in preparing and reviewing the KECP for presentation to the Compensation Committee. As such, I am personally familiar with the content and purposes of the KECP, as well as the process by which it was created and approved by the Compensation Committee.

14. To evaluate the KECP, and the objections that have been filed against it, one must first understand the executive-compensation structure in place before the Debtors sought bankruptcy protection and the changes that were made to that structure when these cases commenced. Under the Debtors' prepetition compensation program (the "Prepetition Program"), executives earned a base salary and were also eligible for yearly cash bonuses under an annual incentive plan (the "AIP" described in greater detail below), and long-term compensation in the form of cash and equity under three programs collectively known as the long-term incentive plan (the "LTIP"). When the Debtors filed their petitions in these cases, they cancelled the AIP and the LTIP, with the exception of a vested portion of a Performance Achievement Plan in an amount of less than \$4 million. In addition to the AIP and the LTIP, under the Prepetition Program, the Debtors' executives were eligible to receive retention grants under a program enacted in 2005. This program was also cancelled for the Debtors' domestic executives when the Debtors filed for bankruptcy. Accordingly, the Debtors' executives saw their compensation

opportunities decrease significantly with the filings of these cases, going from base salary, the AIP, the LTIP, and retention grants to base salary alone.

15. The Debtors' most senior executives have agreed voluntarily to waive a portion of their base salaries. Mr. Miller, Delphi's Chairman and Chief Executive Officer, agreed to reduce his salary to \$1 per year from \$1.5 million per year effective January 1, 2006. Mr. Miller also agreed to forego participation in the AIP and LTIP. (When Mr. Miller joined the Company, effective July 1, 2005, he received a \$3 million signing bonus and a contractual promise of a minimum \$1.5 million in annual salary, plus participation in the AIP and LTIP. Mr. Miller's signing bonus recognized that, after joining Delphi, he would be required to resign from several boards on which he served and would therefore lose access to that income.) Mr. O'Neal, Delphi's President and Chief Operating Officer, agreed to waive 20 percent of his annual salary, also effective January 1, 2006, and the other senior officers who were employed by Delphi when Mr. Miller joined the company have similarly agreed to waive 10 percent of their annual salaries.

16. The KECP is intended to replace some, but not all, of the compensation opportunities the Debtors' executives lost when the Debtors filed for bankruptcy. As initially proposed by the Debtors, the KECP contained two principal features: a revised annual incentive plan (the "Revised Annual Incentive Plan") and an emergence bonus plan that included a cash component and an equity component. The Revised Annual Incentive Plan was a substitute for the prepetition AIP adopted in the ordinary course of Delphi's business under the Prepetition Program, but incorporated measures of financial performance and time periods that are more appropriate for companies in chapter 11. The emergence bonus plan was designed to replace the prepetition LTIP, but at a lower cost; the total value of the executives' payment opportunities under the emergence bonus plan are only 80 percent of the value of their payment opportunities

under the LTIP. (Assuming an 18-month bankruptcy process, the annualized value of the emergence bonus drops to approximately 50 percent of the value of the LTIP.) The KECP does not propose any replacement for the discontinued retention grants.

17. Since the Debtors filed the KECP Motion, the Debtors have been endeavoring to work with the Official Committee of Unsecured Creditors (the "Committee") to reach a consensual agreement on the final design of the program. As part of those ongoing negotiations, in December 2005, the Debtors agreed to the Committee's request to defer until the July 2006 omnibus hearing all portions of the KECP except the portion of the Revised Annual Incentive Plan covering a period commencing no earlier than October 8, 2005, and concluding on June 30, 2006.² Pending that upcoming hearing, the Debtors intend to continue working with the Committee toward an agreement with respect to the other portions of the KECP raised in the original KECP Motion, including emergence bonus payments and equity participations in the reorganized entity. The only matter before the Court at the February 10, 2006, hearing, however, is the Revised Annual Incentive Plan, which, in and of itself, is not only an ordinary course compensation program that has existed at Delphi since its spin-off from GM in 1999 and commonplace in large public companies, but is also an integral and indispensable element of the basic value structure of the Debtors' overall compensation program.

18. The Debtors and their advisors have worked diligently and in good faith to accommodate the concerns identified by the Committee with respect to the Revised Annual

² I want to emphasize here that what remains for the Court's consideration is what the Debtors consider an ordinary course annual incentive program limited to the Debtors' domestic executives for a six-month performance period. Delphi's worldwide executive corps includes approximately 600 executives, but about 125 of those executives are employed by foreign, non-Debtor entities whose payments under the Revised Annual Incentive Program will be paid by non-Debtor entities and who accordingly are not covered by this portion of the KECP Motion. The Debtors also have a Supplemental Income Program for their non-executive salaried personnel that they maintain in the ordinary course of their business and that is also not covered by the KECP Motion.

Incentive Plan proposed as part of the KECP. As a result of these efforts, the Revised Annual Incentive Plan to be considered at the hearing currently scheduled for February 10, 2006, differs in several respects from the version contained in the Debtors' initial proposal. The most notable changes—all of them made at the request of the Committee—include a shorter initial performance period (from nine months to six months), a different mixture of performance targets (which, in addition to a company-wide target, will now also include targets for each division), a slightly modified method of gauging financial performance (rather than EBITDAR, the Revised Annual Incentive Plan uses a combination of "EBITDAR-UG" and "OIBITDAR-UG" (terms that are defined below and eliminate the impact of pending discussions with GM and the Debtors' domestic labor unions)), and the addition of a prophylactic measure that would prevent wrongdoers from being rewarded. The Debtors have withdrawn their request for a Revised Annual Incentive Plan for the last quarter of 2005 (which covered the first quarter of the Debtors' chapter 11 cases).

19. As a result of the modifications made by the Debtors, the estimated cost of the Revised Annual Incentive Plan now before the Court has decreased substantially from the estimated cost of the Revised Annual Incentive Plan as presented in the KECP Motion. If all of the Debtors' executives receive their target bonus opportunities, the total estimated cost under the present version of the program will be approximately \$20.6 million, down more than 33 percent from the total estimated cost of \$31.0 million under the original version of the program. If one limits the calculation to the target bonus opportunities available to Delphi Strategy Board members, the estimated cost has gone from approximately \$8.5 million in the initial version to approximately \$5.7 million in the present version, another drop of about 33 percent.

20. The Revised Annual Incentive Plan covers the Debtors' domestic executives—just as Delphi's prepetition AIP did.³ The prepetition AIP, which was adopted in the ordinary course of Delphi's business every year since Delphi's spin-off from GM in 1999, allowed executives to earn a bonus if Delphi achieved certain levels of annual net income set by Delphi's Compensation Committee. Executives could earn a portion of their bonuses if Delphi surpassed a threshold level of net income, 100 percent of their bonuses if Delphi achieved the target net income, and up to 200 percent of their target bonus if Delphi achieved or surpassed a maximum level of net income. Any bonuses paid under the prepetition AIP were subject to adjustments for product-quality metrics that could increase or decrease the amount of the bonuses.

21. The Revised Annual Incentive Plan adopts this same overall approach, albeit with some differences. To begin, the portion of the Revised Annual Incentive Plan before the Court is limited to the six-month period beginning on January 1, 2006, and ending June 30, 2006. The Debtors' decision to use six-month periods, rather than the year-long performance periods under the prepetition AIP, reflects the fact that the chapter 11 process introduces several variables that make it more difficult to forecast financial performance over the long term. The shorter the period, the more likely it is that the Debtors will be able to set earnings targets that are neither so high that they are unattainable nor so low that the payment of bonuses under the Revised Annual Incentive Plan becomes automatic.

22. Under the Revised Annual Incentive Plan, an executive will not receive a bonus unless the Debtors achieve certain levels of financial performance and the executive's personal performance is satisfactory, as determined by his or her supervisor or supervisors.

³ The prepetition AIP also covered foreign executives.

Beginning with financial performance, the Revised Annual Incentive Plan adopts a two-track approach—one based on Delphi's company-wide earnings and the other based on the operating income of each of Delphi's eight divisions. The company target is based on a measurement EBITDAR-UG, which includes earnings before interest, taxes, depreciation, amortization, and restructuring costs,⁴ but excludes earnings resulting from the on-going negotiations with the Debtors' labor unions (the "U") or GM (the "G"). The company target has been set at (\$80 million) as part of the Debtors' business plan, which has been reviewed by Delphi's Board of Directors. The metric used for the divisional targets is OIBITDAR-UG, with the "OI" representing operating income. The Debtors chose operating income as a substitute for earnings because the Debtors' do not typically calculate earnings on a division-by-division basis. The earnings targets for each division, also drawn from the Debtors' business plan, are as follows: Energy and Chassis, (\$44.2 million); Steering Division, (\$92.8 million); Thermal and Interior, (\$79.2 million); Electronics and Safety, \$193.0 million; Packard Electric, \$83.4 million; Delphi Product and Service Solutions, \$23.1 million; Automotive Holdings Group, (\$583.9 million); and Medical, \$0.3 million. Further information concerning the division targets is contained in Exhibit C to this declaration.

23. In contrast to the Revised Annual Incentive Plan in its current form, the Debtors' prepetition AIP and the version of the Revised Annual Incentive Plan presented in the initial KECP Motion provided for performance targets only at the company level. By adding

⁴ I have been advised that the technical accounting definition of "restructuring costs" includes (i) the costs and expenses of restructuring, consolidating or closing of any of the plants, facilities or offices of the Borrower or any of its Subsidiaries, (ii) the costs of severance or other similar payments relating to the termination of employees at such plants, facilities or offices, (iii) machine transfer costs or any similar such costs at such plants, facilities or offices, (iv) costs and expenses in respect of the termination or settlement of executory contracts, (v) other non-cash charges in respect of other pre-petition obligations, and (vi) professional fees and other "Chapter 11 expenses" (or "administrative costs reflecting Chapter 11 expenses") attributable to the Debtors.

division targets, the present version tightens the connection between individual performance and bonus payments by ensuring that an executive in a poor-performing division will not earn a full bonus based on the performance of other divisions.

24. The corporate and divisional performance targets are independent of one another. Accordingly, if, for example, an executive's division achieved its threshold earnings target but the company as a whole did not achieve its separate threshold earnings target, the executive would be eligible for the portion of his or her bonus opportunity related to the divisional target. Similarly, if the executive's division achieved its threshold earnings target and Delphi achieved its company-wide target, the executive would be eligible for both portions of his or her bonus opportunity. The apportionment of bonus opportunities between the company and division targets is summarized in the chart below:

Executive	Portion Attributable to Achieving Corporate Target	Portion Attributable to Achieving Division Target
Corporate-level executive	100%	0%
Divisional executives (other than in the Medical Division)	50%	50%
Medical Division executive ⁵	30%	70%

Thus, under the first example provided above, an executive in the Medical Division would be eligible to receive 70 percent of his or her bonus opportunity, while in the second he or she would be eligible to receive the full 100 percent.

25. The annual minimum, target, and maximum bonus opportunities—*i.e.*, the amount of cash an executive is eligible to receive if the threshold, target, and maximum performance targets are met—are essentially the same as those set in connection with the

⁵ At present, there are no executives in the Medical Division. The last executive recently quit because he was dissatisfied with his compensation.

prepetition AIP for 2005, though they are reduced proportionately to reflect the shorter performance period. An executive is eligible for the minimum bonus opportunity when the company and/or division achieves 70 percent of the performance target, for the target bonus opportunity if the company and/or division achieves 100 percent of the performance target, and for the maximum bonus opportunity when the company and/or division achieves 200 percent or more of the performance target. The range of bonus opportunities is outlined in the spreadsheet attached to this declaration as Exhibit D.

26. Even if the company or the executive's division achieves its performance target, the executive will not automatically receive a bonus under the Revised Annual Incentive Plan. Receipt of a bonus is further conditioned on the executive's personal performance. If an executive's supervisor or supervisors determine that an executive's performance is not satisfactory or otherwise not meeting expectations, the executive will not receive any bonus. In addition, based on personal performance, an executive's bonus may be adjusted down to zero or up to 200 percent of his or her target bonus opportunity. For members of the Delphi Strategy Board, the positive adjustment is limited to 150 percent of the member's target bonus opportunity.

27. In consultation with the Debtors' counsel, the Debtors have also proposed strong and—to my knowledge—unprecedented prophylactic measures to alleviate concerns that KECP benefits not be paid to or retained by executives found to have engaged in activities that injured the Company and who, accordingly, may be liable to the Company.

28. The Debtors have also proposed strong and—to my knowledge—unprecedented prophylactic measures to alleviate concerns that KECP benefits not be paid to or retained by executives found to have engaged in activities that injured the Company and who, accordingly, may be liable to the Company. Specifically, an executive's bonus will be

temporarily escrowed if any of the following occurs in connection with conduct or transactions relating to that executive's employment or affiliation with the Debtors:

- the Debtors assert a claim for relief against the executive;
- the Unsecured Creditors' Committee obtains from the Court authority to file and actually does file a complaint against the executive;
- the executive is indicted or agrees to the filing of a criminal information against him;
- the executive is notified, or the Debtors are notified, that the executive is a target of a criminal investigation;
- the executive is sued or is informed, or the Debtors are informed, that the executive will, in the near future, be sued by the United States Securities and Exchange Commission (the "SEC");
- the executive is given notice of his or her right to make a Wells submission by the SEC; or
- the executive declines to answer questions with respect to conduct or transactions relating to his or her employment or affiliations with the Debtors on grounds of the Fifth Amendment right against self-incrimination.

29. An executive must forfeit any bonus placed in escrow if it is ultimately determined that, with respect to such conduct or transactions relating to the executive's employment or affiliation with the Debtors, the executive failed to act in good faith and in a manner the employee reasonably believed to be in or not opposed to the best interests of the Debtors and the executive had reasonable cause to believe that his or her conduct was unlawful. In addition, with respect to any executive whose bonus was not placed into escrow, but who is nevertheless found to have violated this standard, the executive would be required to repay to the Debtors whatever bonus the executive received. This standard for requiring the forfeiture or clawback of bonus payments is identical to the current standard for the indemnification of

officers, directors, and employees found in Delphi's bylaws, as promulgated under applicable Delaware law.

30. Any determination regarding the forfeiture of amounts in escrow or the clawback of amounts received will be made by Delphi's Board of Directors, after notice to the Unsecured Creditors' Committee and the executive and after affording the executive an opportunity to be heard, pursuant to the procedures set forth in Delphi's bylaws, subject to the Unsecured Creditors' Committee's right to object to and the Court's review of the Debtors' exercise of business judgment with respect to any particular determination. The determination will be made in no event later than the effective date of the Debtors' plan of reorganization, unless, for good cause shown with respect to a particular executive, the Court extends the period.

IV.

THE DEBTORS' BUSINESS REASONS FOR THE ANNUAL INCENTIVE PLAN

31. Without the compensation opportunities outlined in the KECP Motion, the compensation of the Debtors' executives is not competitive with the industry norm. Their actual compensation for 2005 will be substantially less than market, and their actual pay for 2004 was also substantially less than market. As the Debtors implement their reorganization plan, it is imperative that the Debtors provide these key employees with appropriate incentives to maximize the financial performance of the Debtors' operations. Providing these incentives is crucial to the Debtors' ability to navigate through this process and to emerge successfully from chapter 11.

32. The commencement of these bankruptcy cases has heightened employee concern regarding possible job loss, and has increased the responsibilities of the Debtors' employees, created longer hours, and imposed other burdens as a result of the Debtors' status as debtors-in-possession. At a time when the Debtors most need the continued efforts and loyalty

of their executives, the Debtors must take proactive steps to ensure that their compensation programs are sufficient to maintain loyalty, despite potential opportunities employees have with competitors or other employers who may be perceived as providing more stable employment opportunities.

33. The Debtors' record of executive attrition demonstrates the need for the KECP, in general, and for the portion of the Revised Annual Incentive Plan that is now before the Court, in particular. Executive attrition increased significantly during the pre-petition period and has accelerated thereafter. Whenever an executive or manager departs from an industrial enterprise, the employer loses all of that employee's experience and knowledge, and often on relatively short notice. This institutional knowledge, which cannot be readily replaced on the open market, is necessary to maintain the Debtors' ongoing operations and to assure successful completion of the restructuring.

34. During the twelve-month period between October 8, 2003, and October 7, 2004, only 13 executives quit. In the twelve-month period preceding the petition date, October 8, 2005, however, 21 executives quit, an increase of almost 62 percent. Since October 8, 2005, fourteen more executives—with a combined 231 years of service to the Debtors—have either quit or given the Debtors notice that they will do so in the near future. If executive quits continue at this rate, the Debtors can expect to lose more than 40 executives during their first year in chapter 11. These attrition statistics do not include retirements or separations initiated by the Debtors.

35. Executive attrition also disrupts the orderly operations of the business, as other personnel are forced to add the responsibilities of the departed employees to their own. Replacing departed executives also requires the employer to incur costs that could otherwise be

avoided, such as signing bonuses, reimbursement of relocation expenses, and executive search fees. When the employer is undergoing court-supervised reorganization, the chapter 11 process imposes additional obligations and stress on all employees. If left unchecked, a growing loss of key personnel may overburden and demoralize the key employees who remain, result in further losses, and deny the employer the services of those employees whose knowledge and service are critical to the debtor's successful reorganization.

I declare, under penalty of perjury, that the foregoing statements are true and correct.

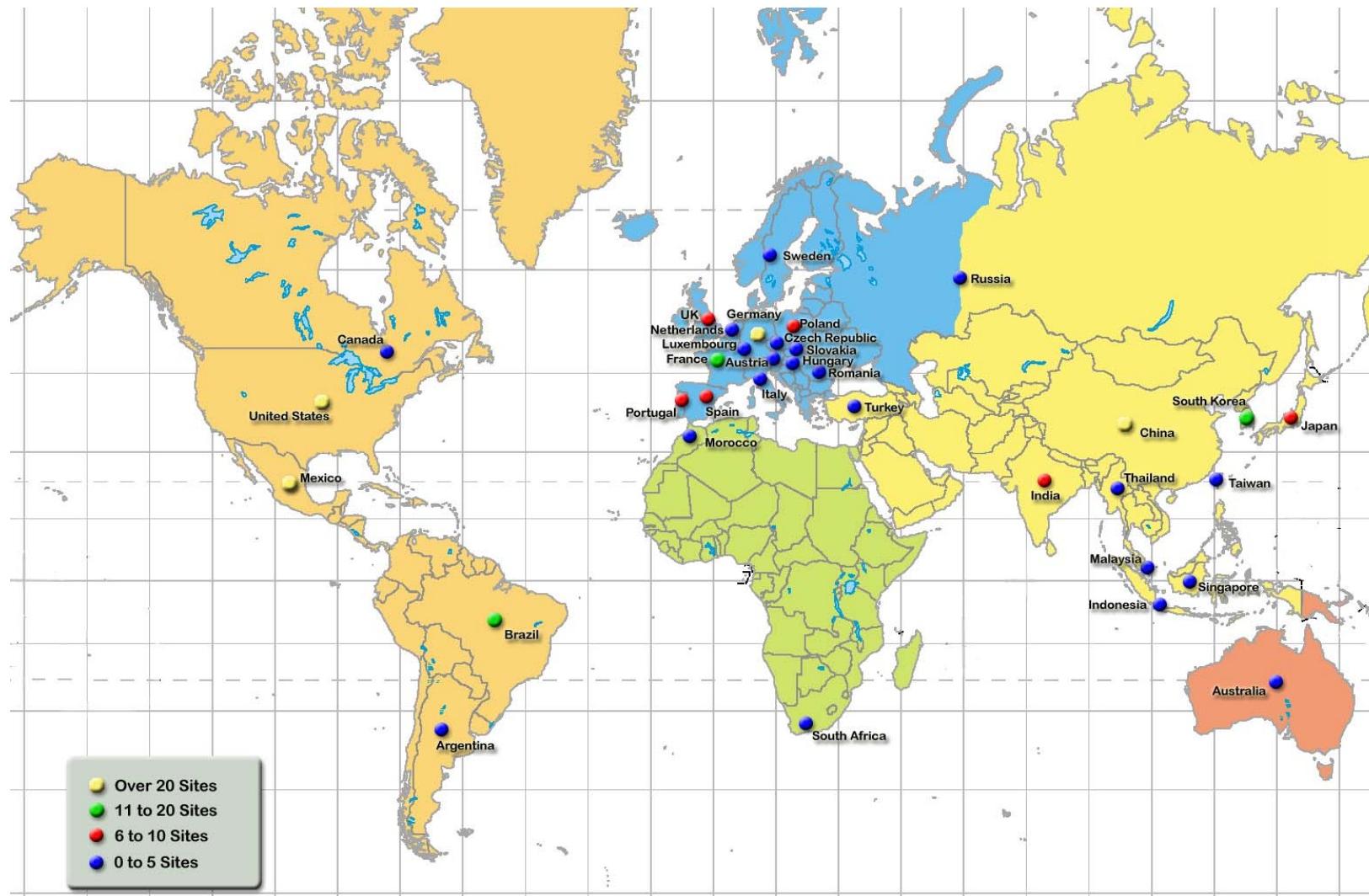
Executed at New York, New York on February 1, 2006.



Mark R. Weber
Executive Vice President, Operations, Human
Resources Management, and Corporate Affairs

Delphi's Worldwide Operations Locations

Weber Dec. Ex. A.



Delphi's Global Presence

U.S. & Canada

Manufacturing sites: 44
Employment: 47,500
Joint ventures: 7
Technical centers: 13

Europe & Middle East

Manufacturing sites: 60
Employment: 51,000
Joint ventures: 8
Technical centers: 10

Total Delphi

Manufacturing sites: 164
Employment: 185,000
Joint ventures: 41
Technical centers: 33

Mexico & South America

Manufacturing sites: 46
Employment: 76,500
Joint ventures: 9
Technical centers: 4

Asia Pacific

Manufacturing sites: 14
Employment: 10,000
Joint ventures: 17
Technical centers: 6

EXHIBIT C

**OIBITDAR By Division- AIP Target/Max/Min
January - June 2006 (Excludes Allied Sales)**

	E&C	Steering	T&I	E&S	Packard	DPSS	AHG	Medical	Divisional Total	HQ/Other	Grand Total	Fund Size*
Revised Sales	\$3,176.0	\$1,112.5	\$1,737.2	\$2,787.9	\$2,924.6	\$964.4	\$913.4	\$65.9	\$13,681.9	\$41.0	\$13,722.9	
OIBITDAR Target	(\$44.2)	(\$92.8)	(\$79.2)	\$193.0	\$83.4	\$23.1	(\$583.9)	\$0.3	(\$500.3)	(\$96.0)	(\$596.3)	\$20.6
OIBITDAR as % of Sales	-1.39%	-8.34%	-4.56%	6.92%	2.85%	2.40%	-63.93%	0.46%	-3.66%			
Plus 3.1%	1.71%	-5.24%	-1.46%	10.02%	5.95%	5.50%	-60.83%	3.56%	-0.56%			
OIBITDAR Max	\$54.3	(\$58.3)	(\$25.3)	\$279.4	\$174.1	\$53.0	(\$555.6)	\$2.3	(\$76.2)			\$38.4
Increased OIBITDAR to Target	\$98.5	\$34.5	\$53.9	\$86.4	\$90.7	\$29.9	\$28.3	\$2.0	\$424.1			
Minus 0.9%	-2.29%	-9.24%	-5.46%	6.02%	1.95%	1.50%	-64.83%	-0.44%	-4.56%			
OIBITDAR Min	(\$72.8)	(\$102.8)	(\$94.8)	\$167.9	\$57.1	\$14.4	(\$592.1)	(\$0.3)	(\$623.4)			\$8.3
Reduced OIBITDAR to Target	-\$28.6	-\$10.0	-\$15.6	-\$25.1	-\$26.3	-\$8.7	-\$8.2	-\$0.6	-\$123.1			
Min to Max Range Span	\$127.0	\$44.5	\$69.5	\$111.5	\$117.0	\$38.6	\$36.5	\$2.6	\$547.3			
U.S. Executives by Division	81	35	43	70	37	21	19	1	307	159	466	
Target Payout by Division	\$3,035.5	\$1,509.0	\$1,729.0	\$2,420.5	\$1,664.0	\$832.0	\$867.0	\$33.5	\$12,090.5	\$8,546.0	\$20,636.5	
Global Mfg. Facilities	50	16	29	22	97	8	12	2		236		

* Incentive Payout budget based upon term sheet payout caps

EXHIBIT D

RANGE OF BONUS OPPORTUNITIES FOR AIP PROGRAM PARTICIPANTS (Jan. 1, 2006, through June 30, 2006).

	HC	Avg. Salary	Targets thru 6/30/06	Individual Performance Ranges (threshold)			Individual Performance Ranges (target)			Individual Performance Ranges (maximum)		
				Min	Mid Point	Max	Min	Mid Point	Max	Min	Mid Point	Max
<u>DSB</u>												
Miller		\$1	Not Participating									
Other DSB		\$514,255	\$256,933	\$0	\$102,773	\$154,160	\$0	\$256,933	\$385,399	\$0	\$385,399	\$385,399
Sum	23		\$5,652,522	*	\$2,261,009	**	*	\$5,652,522	**	\$0	\$8,478,783	\$8,478,783
<u>Band F</u>												
		\$427,500	\$122,500	\$0	\$49,000	\$98,000	\$0	\$122,500	\$245,000	\$0	\$245,000	\$245,000
Sum	2		\$245,000	*	\$98,000	**	*	\$245,000	**	\$0	\$490,000	\$490,000
Band E	21	\$292,808	\$85,500	\$0	\$34,200	\$68,400	\$0	\$85,500	\$171,000	\$0	\$171,000	\$171,000
Band D	65	\$240,799	\$67,500	\$0	\$27,000	\$54,000	\$0	\$67,500	\$135,000	\$0	\$135,000	\$135,000
Band C	88	\$199,856	\$33,500	\$0	\$13,400	\$26,800	\$0	\$33,500	\$67,000	\$0	\$67,000	\$67,000
Band B	130	\$165,312	\$23,500	\$0	\$9,400	\$18,800	\$0	\$23,500	\$47,000	\$0	\$47,000	\$47,000
Band A	138	\$141,300	\$18,500	\$0	\$7,400	\$14,800	\$0	\$18,500	\$37,000	\$0	\$37,000	\$37,000
Sum	442		\$14,739,000	*	\$5,895,600	**	*	\$14,739,000	**	\$0	\$29,478,000	\$29,478,000
TOTAL COST	467		\$20,636,522	*	\$8,254,609	**	*	\$20,636,522	**	\$0	\$38,446,783	\$38,446,783
<u>\$ Fund Summary</u>												
		Threshold	Target		Maximum							
		\$M	\$M		\$M							
Original Proposal		\$12.4	\$31.0		\$62.0							
Revised Proposal		\$8.3	\$20.6		\$38.4							
DSB Original		\$3.4	\$8.5		\$17.0							
DSB Revised		\$2.3	\$5.7		\$8.5							

* Individual bonuses may be reduced to as low as zero based on performance.

** While individuals can receive up to 200% of their target bonus (150% for DSB) based on individual performance, the total pool cannot exceed the aggregate midpoint amount.

EXHIBIT E

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- X

DECLARATION OF NICK BUBNOVICH IN SUPPORT OF THE
DEBTORS' MOTION FOR AN ORDER UNDER 11 U.S.C. §§ 105 AND
363 AUTHORIZING THE DEBTORS TO IMPLEMENT A KEY
EMPLOYEE COMPENSATION PROGRAM

Nick Bubnovich declares:

1. I am a senior consultant at Watson Wyatt Worldwide (“Watson”), which maintains an office at 191 North Wacker Drive, Chicago, Illinois and in other cities. I submit this declaration in support of the Motion for Order under 11 U.S.C. §§ 105 and 363(b) authorizing the Debtors to Implement a Key Employee Compensation Program (Docket No. 213) (the “Motion”) prepared and submitted by Delphi Corporation (“Delphi”) and certain of its subsidiaries and affiliates (the “Affiliate Debtors”), debtors and debtors-in-possession (collectively, the “Debtors”). Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

2. Except as otherwise indicated, I have personal knowledge or am otherwise competent to testify as to the matters set forth herein.

3. Watson is a global consulting firm focused on human capital and financial management. Watson specializes in four areas: employee benefits, human capital strategies, technology solutions, and insurance and financial services. Watson combines human capital and financial expertise to deliver business solutions that drive shareholder value. Watson employees approximately 6,000 associates in 30 countries. Watson’s human capital group of 170 associates helps clients achieve competitive advantage by aligning their workforce with their business strategy, and it assists clients in developing and implementing strategies for attracting, retaining, and motivating their employees.

4. I have worked in executive compensation consulting for approximately 20 years. I consult and advise companies on a variety of compensation and benefit issues. I work with companies on salary administration, design incentive arrangements, annual incentive plans, and long-term incentive plans. I also assist clients

in severance programs, negotiation of employment agreements, and bankruptcy compensation programs.

5. I have held the position of senior consultant at Watson since January 2005. Before then, I was a partner at Deloitte & Touche for approximately two and one-half years. Before joining Deloitte & Touche, I was a partner in the Human Capital Group at Arthur Andersen. I have served as the compensation consultant for numerous large and complex restructurings and have provided services for numerous large multinational companies in and out of chapter 11 including, without limitation, Bethlehem Steel Co., Delta Airlines, Inc., Federal Mogul Corp., Fibermark, Inc., Hayes Lemmerz International, Inc., NRG Energy, Inc., Winn-Dixie, Inc., and W.R. Grace & Co.

6. I have published a number of articles on executive compensation issues, the most recent being, "Compensation Apples and Option Pricing Oranges," World at Work Journal (December 2005), and have co-authored three of the seven chapters in the National Center for Employee Ownership's 2003 book, Beyond Stock Options. I have also been a featured speaker on executive compensation for the American Bar Association, ALI-ABA, National Center for Employee Ownership, Executive Enterprise, Inc., Corporate Counsel Center, American Society of Corporate Secretaries (Chicago Chapter), Chicago Compensation Association, National Association of Stock Plan Professionals (Chicago Chapter), and Chicago-Kent College of Law.

II. DELPHI'S PREPETITION COMPENSATION PROGRAM

7. In December 2004, Watson was retained by Delphi to assess the competitiveness of Delphi's executive compensation positioning and subsequently to assist Delphi in the design of compensation and incentive programs for its executives (the "Prepetition Program"). I was not directly involved in the Prepetition Program at the time,

as I did not begin at Watson until January 2005. However, I have been involved in the development of the Key Employee Compensation Program (the “KECP”) from the beginning, and in the course of developing the KECP, it was important for me to become familiar with Delphi’s Prepetition Program. In that connection, I learned that Delphi’s goal in implementing the Prepetition Program was to keep key employees through 2006, focus on stabilizing or lowering the annual equity grant run rate, minimize the expense of the equity program, continue the move away from the use of stock options, and increase the perceived value of Delphi’s equity grants.

8. In connection with developing the KECP, I learned that compensation was a factor in the departure of several executive resignations at Delphi prior to its chapter 11 filing. I learned that annual salary changes for Delphi executives, relative to market, were limited and infrequent, and that Delphi’s historic stock option awards had proven to have no value as the vast majority of stock options outstanding at the time were underwater. I also became aware that, during the years 2001-04, annual bonus payments had been made to Delphi executives only in 2002, and that the Company did not expect to pay annual bonus payments to its executive for the 2005 fiscal year.

9. In the course of developing the KECP, I learned that the attrition rate of Delphi’s executives (normally low and quite stable) had increased in the year immediately before the chapter 11 filing and that total compensation opportunities for Delphi’s executives had remained competitive during that same period. Although total compensation opportunities for Delphi’s executives had remained competitive in the years preceding the chapter 11 filing, actual compensation for these executives had remained stagnant or fallen in comparative terms, because the Company was not reaching its annual performance targets. The result was that, when the petitions in these cases

were filed, the Debtors' hourly employees enjoyed actual compensation levels at or above competitive market levels, while actual compensation of the Debtors' executives was below competitive levels.

10. In connection with developing the KECP, I reviewed the Company's historical compensation of its executives. Delphi's Strategy Board (the "DSB"), the Company's top policy-making group, is comprised of most of the Company's officers and many of its highest ranking executives. Under the Prepetition Program, members of the DSB earned total compensation well below that of their market peers, falling below the 25th percentile of total compensation provided to similarly-situated individuals in both the general industry and Delphi's peer group.

11. Similarly, Delphi's non-DSB executives also earned total compensation below their market peers. Under the Prepetition Program, Delphi targeted total compensation for the non-DSB executives at the 50th to 60th percentile. Actual compensation for the non-DSB executives, however, fell below the 25th percentile of total compensation provided to similarly situated individuals in both the general industry and Delphi's peer group.

12. As part of the Prepetition Program, Delphi incorporated the following individual components as integrated elements of the total compensation plan of Delphi's officers and executives:

(a) Base Salary: In setting base salaries, the Company took into account unique factors particular to an individual officer or executive, such as his or her specific performance, potential for future advancement, and responsibilities within the organization. Members of the DSB earned a base salary at approximately the 75th percentile of base salaries provided to similarly-situated individuals in both the general

industry and Delphi's peer group. Non-DSB executives earned a base salary at approximately the 60th percentile of base salaries provided to similarly situated individuals in both the general industry and Delphi's peer group.

(b) Annual Incentives: In the ordinary course of its annual compensation program for its executives, as part of its Prepetition Program, Delphi provided annual incentive bonus opportunities to all of its domestic executives (currently, approximately 466 individuals). Delphi's Compensation and Executive Development Committee (the "Compensation Committee") established annual corporate performance levels based on net earnings (e.g., threshold, target, and ceiling) which levels, if achieved, permitted all U.S. executives to earn annual bonuses. The size of the final annual incentive bonus, if any, was dependent on the actual level of performance that the Company achieved within the aforementioned range. Executives would be eligible to receive 40 percent of their bonus opportunities if Delphi achieved 70 percent of its annual net earnings target, 100 percent of their bonus opportunities if Delphi hit its annual net earnings target, and a maximum of 200 percent of their bonus opportunities if Delphi doubled its annual net earnings target. Any bonus earned by an executive was subject to adjustment based on his or her individual performance, with the typical range of adjustment being between 75 percent and 125 percent of the amount (provisionally) earned. In some cases, however, no bonuses were paid, and in others, bonuses were as high as 200 percent of what was provisionally earned. The annual incentive targets were set at the beginning of each fiscal year, and the performance of the Company in one year did not affect an executive's opportunity to obtain an annual incentive bonus in subsequent years. Thus, if the Debtors had not filed for bankruptcy, the Company could have re-set its annual incentive bonus opportunities for the 2006 fiscal year, and its

executives would have had a reasonable opportunity to achieve bonuses in 2006, even though the annual bonus opportunities were not achieved in 2005.

(c) Long-Term Incentives: It is a generally-accepted principle of executive compensation—and one to which Delphi adheres—that the ability to acquire equity in the company encourages high levels of executive performance, while further aligning the long-term interests of management with those of the company's stakeholders. Consequently, Delphi historically provided an equity component (generally in the form of stock options or restricted stock grants) as an element of management's total compensation opportunities. This component of compensation was offered to both U.S. and foreign executives at Delphi (approximately 600 individuals). Delphi also offered cash incentive awards to officers and senior management under a program entitled the Performance Achievement Plan ("PAP"). PAP awards were intended to encourage the senior-most members of Delphi's management to achieve certain strategic business goals that, by their nature, took more than one year to complete. Typically, the Compensation Committee granted PAP awards on an annual basis, but did not pay them unless the Company achieved its strategic business goals over rolling three-year performance cycles. As with the other components of the Prepetition Program, the Compensation Committee set performance targets that, if achieved, permitted eligible members to earn PAP awards; with a threshold performance level below which no bonuses would be awarded; and a performance ceiling above which no additional amounts would be paid.

III. DEVELOPMENT OF THE KECP

13. My experience as a compensation consultant over nearly 20 years has taught me that, in deciding whether to accept or keep a job, employees consider the employer's entire "employment proposition," that is, the mix of tangibles (compensation

and benefits) and intangibles (employer's prospects, career path, work content, work relationships, work/life balance, etc.) offered by the employer, adjusted by the risk that the employer will not be able to deliver on the proposition. As an employer faces increased financial distress, its employment proposition becomes impaired as employees face greater risk of losing their jobs and general uncertainty about their future increases. The deeper in distress an employer becomes, the fewer the tools and choices it has to positively affect the employment proposition it offers existing and prospective employees.

14. As it progressed toward filing these chapter 11 cases, Delphi took steps to protect estate assets by developing a key employee compensation program that would keep the key executives focused on maximizing the Debtors' financial performance and maintaining alignment of their interests with those of the Debtors' stakeholders.

15. On August 26, 2005, Delphi formally retained Watson to assist the Company in the design and implementation of special restructuring incentive compensation programs to retain and motivate key employees and executives as well as provide expert testimony, if necessary. Delphi sought the advice of Watson to assist Delphi in its reassessment of the "employment proposition" that it could offer the key salaried employees in light of current U.S. and marketplace economic realities.

16. Pursuant to the terms of the engagement agreement, Watson was to retained to provide the following services to the Company:

- (a) Review Delphi's current compensation programs and assess the need for new or revised programs for certain key employees designated by the Company and, if needed, assist in the design of such programs. Key elements of such programs might consist of a new annual incentive program, a revised cash retention program, and a severance program;

- (b) Compare the terms, conditions, and cost of any such proposed program to competitive practice;
- (c) Review and determine whether to enhance existing severance programs in light of the changed circumstances;
- (d) Prepare a report summarizing its findings regarding the new programs;
- (e) If requested and if the Company files for Chapter 11 protection, assist in negotiations with creditors' groups to obtain their support for the Company's assumption of any such bonus or other compensation program; and
- (f) If necessary, provide testimony with respect to the Company's compensation programs.

17. I initially sought to provide Delphi with proposed compensation programs for two different scenarios. One program was designed based on the underlying premise that Delphi was able to restructure outside of chapter 11. The second option, the KECP, assumed that the Company filed for chapter 11 protection. I, along with Delphi, worked on developing both programs and presented both options to the Compensation Committee for its approval.

18. In developing the KECP, consideration was given not only to overall costs in financial terms, but also to ensuring that the appropriate employees were included and that they were assigned appropriate levels of compensation in light of the Debtors' goals. (In developing the KECP, I assumed that any individual then employed in an "executive" position with the Company would be eligible to participate in the KECP, depending upon how the plan was designed.) I was advised that the Debtors were mindful of their duty to manage the estate's assets in a fiscally responsible manner so as to maximize stakeholder recoveries. For that reason, the KECP was not simply the product of management, but the result of careful consideration by the Compensation Committee.

19. The KECP takes as a principle that the Company should provide market competitive compensation opportunities designed to motivate key employees to perform for, and not simply remain employed by, the Debtors. To ensure that the program assists the Company in achieving its overall business plan, the program incorporates the use of measurable performance milestones sufficient to properly monitor and control short-term risk. The costs to the Debtors of the new program are estimated at no greater than those previously approved by the Company in connection with other prior compensation packages, including the Prepetition Program.

20. The costs of the KECP also are comparable to those approved by courts in the case of chapter 11 companies of similar size. The Debtors specifically considered specific incentive programs implemented by other companies in chapter 11, including automotive industry suppliers Federal-Mogul Corp. and Hayes Lemmerz International, Inc., among others, with the goal of creating an overall incentive program that incorporated the most effective components of each.

21. As initially proposed by the Debtors, the KECP contained two basic components: annual incentive bonuses, based upon achievement of EBITDAR targets measured at the end of defined performance intervals; and emergence awards, consisting of cash bonuses and a percentage of the equity of the reorganized entity, conditioned upon successful reorganization of the Company.¹

¹ Although severance was discussed in the Motion, it is not part of the relief sought in the KECP Motion, but rather was approved as part of the Human Capital Obligations Order (Docket No. 198), ¶ 1. Severance was discussed in the KECP Motion to provide all interested parties with full disclosure as to the covered employees' full compensation opportunities.

22. The revised annual incentive plan (the “Revised Annual Incentive Plan”) serves as a replacement for the Debtors’ prepetition annual incentive bonus program, which was based upon achievement of specific annual earnings targets. The emergence awards, as initially proposed by the Debtors, are intended to substitute for the Debtors’ prepetition long-term incentive program, which was cancelled after the filing of the bankruptcy petitions, except the PAP for the 2003-05 performance cycle.

23. Based on my experience as a compensation consultant, as well as my knowledge of annual incentive plans, I believe that virtually all *Fortune* 1000 companies (Delphi is *Fortune* 100) have an annual or short-term incentive plan. Such plans are therefore a standard part of all *Fortune* 1000 executives' compensation package, provided in the ordinary course by their employers.

24. Moreover, it is my belief than all public companies in Delphi's industry—the auto supply industry—have annual incentive plans. (In certain cases, a particular company may have an annual incentive plan equivalent. For example, Collins & Aikman, which is also in Chapter 11, has, in lieu of an annual incentive plan, a retention bonus plan (as well as a special emergence incentive plan.)

25. In Delphi's particular case, it has had an annual incentive plan for its executives (and salaried employees) for each year since it was spun off by General Motors. Before then, Delphi's executives were participants in General Motor's annual incentive plan.

26. Since the Debtors first proposed the KECP, the Debtors have been in discussions and negotiations with the official committee of unsecured creditors (the “Creditors’ Committee”) toward the goal of reaching agreement on the final design of the program. In December 2005, I commenced communications with Pearl Meyer, the senior

managing director of Steven Hall & Partners, LLC and the Creditors' Committee's compensation and employment agreement advisor, with regard to discuss potential modifications to the KECP. I met with her on January 6 and January 18, 2006, and have been in periodic communication with her since then. As part of those discussions to modify the KECP, I have also considered the concerns of all the parties who objected to the original form of the KECP. I believe that the revised proposal sufficiently addresses all of the objectors' legitimate concerns.

27. At the Creditors' Committee's request, the Debtors initially agreed to defer consideration until the July 2006 omnibus hearing of all portions of the KECP *other* than that portion of the Revised Annual Incentive Plan covering a period commencing no earlier than October 8, 2005, and continuing through June 30, 2006. More recently—and again at the Creditors' Committee's request—the Debtors have agreed to eliminate the initial three-month period, from the filing of the petitions on October 8, 2005, through December 31, 2005, from the Revised Annual Incentive Plan. Thus, all performance periods under the Revised Annual Incentive Plan will cover six months, and the only performance cycle the Debtors are proposing is the period from January 1, 2006, through June 30, 2006.

IV. DELPHI'S REVISED ANNUAL INCENTIVE PLAN

28. In designing the Revised Annual Incentive Plan, I was charged with creating an annual program to replace the Company's prepetition annual incentive plan. Delphi historically has, in the ordinary course of its business, and consistent with the nation's largest industrial enterprises, provided annual incentive bonus opportunities to all of its U.S. executives (approximately 466 individuals, as of the date of this declaration). Accordingly, I designed the Revised Annual Incentive Plan under the

KECP to include all of the Debtors' U.S. executives, except the Debtors' chief executive officer, Robert S. ("Steve") Miller, who voluntarily "opted out" of the KECP.

29. Performance Measures. The Revised Annual Incentive Plan is designed to pay bonuses based on the achievement of certain performance targets. At the corporate level, the Debtors will measure performance based on EBITDAR-UG. EBITDAR (earnings before interest, taxes, depreciation, amortization and restructuring costs) is the measure used most often by chapter 11 debtors, and it also is used frequently by companies outside of bankruptcy, but otherwise engaged in a restructuring or in financial distress. For such companies, EBITDAR provides those companies with the best measure of core operating earnings. Additionally, the Debtors have agreed, at the request of the Creditors' Committee, to deduct from the performance measure any earnings resulting from changes made to the Debtors agreements with its labor unions ("U") and General Motors Corporation ("G"). The end result, therefore, is the EBITDAR-UG performance metric, which excludes non-performance-related events.

30. The Debtors have also agreed to the Creditors' Committee request to measure performance at the division level of the Debtors. As described in more detail below, some executives' bonus opportunities will be based, in part, on how their respective divisions perform. Because earnings are not measured at the division level, the Debtors replaced that part of the performance metric with operating income. Thus, the Debtors will measure division-level performance based on OIBITDAR-UG (where "OI" standing for operating income.) Otherwise, this metric operates the same as the one being adopted at the corporate level.

31. Setting Performance Targets. In most chapter 11 companies, the EBITDAR target for purposes of a postpetition compensation plan typically is the

EBITDAR target projected by members of a company's finance team for operational purposes. After the target EBITDAR is set by a company's finance team, the compensation committee then usually sets a threshold and ceiling EBITDAR, which will be used to create minimum and maximum bonus opportunities for the applicable performance period.

32. In these chapter 11 cases, the Debtors provided the Creditors' Committee, a fiduciary in these cases, the opportunity to comment on the various performance targets for the period January 1, 2006, through June 30, 2006. At the corporate level, the target EBITDAR-UG is derived from the Debtors' business plan, as approved by the Debtors' Board of Directors. The corporate level EBITDAR-UG target for the period ending June 30, 2006, is negative \$80 million. (A negative EBITDAR target, for purposes of an incentive compensation plan, is not unusual, in my experience, for a company in Chapter 11.) I understand that the Company expects that, in fact, its EBITDAR will be positive. At the division level, OIBITDAR-UG targets for the six-month period ended June 30, 2006, have been calculated for each division, based on the Debtors' business plan (and are attached hereto under Exhibit A).

33. Individual Executive Performance Mix. At the Creditors' Committee's suggestion, the Debtors have also agreed to provide the Debtors' executives bonus opportunities specifically tailored to each executive's position with the Debtors. Executives at the corporate level will have 100 percent of their bonus opportunity based on the Debtors' ability to achieve their corporate-level target EBITDAR-UG. For executives working in a specific division (except the medical division), 50 percent of their bonus opportunity will be based on the Debtors' ability to achieve their target EBITDAR-UG, and the remaining 50 percent of their bonus opportunity will be based on

their respective division's performance relative to the target OIBITDAR-UG. With regard to the Debtors' medical division, because the success of this division is not highly correlated to the performance of the rest of the Company, only 30 percent of the bonus opportunity for executives in this division will be based on meeting the corporate-level target EBITDAR-UG, while 70 percent will be based on the medical division's ability to achieve its target OIBITDAR-UG. The corporate and division targets are independent of one another—achievement of one target results in bonus funding even if the other target is not achieved. Also, executives who transfer between entities or across divisions within the same entity will have their opportunities prorated based upon the time spent at each entity during the performance period.

34. Bonus Opportunities. Although the performance metric for the annual incentive plan has now changed from net earnings (Prepetition Program) to EBITDAR/OIBITDAR (Revised Annual Incentive Plan), the Compensation Committee set minimum, target, and maximum bonus opportunities under the Revised Annual Incentive Plan using the same incentive structure that was adopted for the prepetition annual incentive plan. Under the Revised Annual Incentive Plan, executives will receive 40 percent of their bonus opportunities if the Debtors achieve 70 percent of their target for the applicable performance period, 100 percent of their bonus opportunities if the Debtors hit their target, and a maximum of 200 percent of their bonus opportunities if the Debtors meet or exceed 200 percent of their target for that performance period. Any bonus earned by an executive is subject to adjustment based on his or her individual performance. Executives that are designated as poor performers or otherwise not meeting the expectations, as determined by their supervisors, will receive no bonus. Executives also may have their bonuses adjusted down by any amount or adjusted up as much as 200

percent of their target opportunities (except members of Delphi's Strategy Board, who are limited to a 150 percent ceiling on their bonus adjustments). The net effect of these adjustments to the Debtors must be zero—additional bonus awarded to one executive must come from the downward adjustment of bonuses to other executives.

35. Assuming the Debtors hit all their performance targets (corporate and division levels), the Revised Annual Incentive Plan has an estimated *maximum* six-month cost of \$38.4 million. (The target cost is \$20.6 million.) For members of Delphi's Strategy Board, the *maximum* six-month cost is \$8.5 million (and the targeted cost is \$5.7 million). These estimates also assume that all executives are employed with the Debtors for the whole performance period, and that all of them meet the personal-performance requirements imposed by the Company. (The range of bonus opportunities for participants in the Revised Annual Incentive Plan for the period January 1, 2006, through June 30, 2006, are outlined in the spreadsheet attached to this declaration as Exhibit B.)

36. Six-Month Performance Period. For purposes of the Revised Annual Incentive Plan, the Debtors decided to measure performance over a six-month period, rather than annually. At the request of the Creditors' Committee, the Debtors set the initial period of the Revised Annual Incentive Plan for a period commencing on January 1, 2006, and ending on June 30, 2006, thus eliminating the possibility of any performance-based incentive compensation for the first three months after the petitioners were filed. Participants' bonus opportunities during this initial period will be 50 percent of their annual opportunities under the Prepetition Program. The shortened periods reflect that the chapter 11 process introduces several variables that make it more difficult to forecast financial performance over the long term. The shorter the period, the better the chance that the Compensation Committee will be able to set targets that are neither so

high that they are unattainable nor so low that the payment of bonuses under the Revised Annual Incentive Plan becomes automatic.

37. The shorter periods also provide the covered executives with more incentive value than annual periods. By way of example, if the Debtors experience very low EBITDAR-UG for one month, that performance only will affect the ability to meet the target EBITDAR-UG for the six-month incentive period, not the entire year. Thus, the one bad month only affects one-half of an executive's annual incentive opportunity. Under the Prepetition Program, the one bad month may have affected the executive's entire annual bonus opportunity. The Debtors did not implement a shorter period (e.g., three months) to measure EBITDAR-UG under the Revised Annual Incentive Plan because the additional incentive from making a shorter period did not outweigh the costs associated with administering the incentive plan more frequently.

38. Participation in the Revised Annual Incentive Plan. Again, every person who occupies an "executive" position with the Debtors (other than Mr. Miller) will be eligible for payments under the Revised Annual Incentive Plan. I concur with the Debtors' judgment in electing to follow its usual prepetition practice of making all those currently employed in executive positions eligible for participation in the program, rather than changing its practice based upon a post-petition determination of which executives are "key." In fact, I believe that it would not be in the best interests of the Debtors or their estates to change its prior practice in this respect insofar as the Revised Annual Incentive Plan is concerned because such a change would hurt the morale and lower the performance levels of the executives excluded, all to the detriment of the Debtors' businesses.

39. Forfeiture/Clawback Procedures. To address concerns raised by various constituents, the Debtors have also proposed prophylactic measures designed to ensure that KECP benefits not be paid to or retained by executives found to have engaged in activities that injured the Company and who, accordingly, may be liable to the Company. These prophylactic measures include provisions for escrowing or forfeiture of payments made to KECP participants under certain circumstances. The particulars of these provisions are detailed in the Declaration of Mark Weber. In my opinion and experience, these prophylactic measures are without precedent for an annual or short-term incentive plan—by companies in or out of bankruptcy. Indeed, I am unaware of any such "bad boy" provision in any annual or short-term incentive plan.

40. Necessity of the Revised Annual Incentive Plan. In my judgment, the Debtors' record of executive attrition, as well as the need to provide competitive pay opportunities, demonstrates their need to implement the Revised Annual Incentive Plan. Whenever an executive or manager departs from an industrial enterprise, the employer loses all of that employee's experience and knowledge, and often on relatively short notice. This institutional knowledge, which cannot be readily replaced on the open market, is necessary to maintain the Debtors' ongoing operations and to assure successful completion of the restructuring.

41. The Debtors provided me with data that indicated that executive attrition increased significantly during the prepetition period and has accelerated thereafter. During the twelve-month period between October 8, 2003, and October 7, 2004, only 13 executives quit. In the twelve-month period preceding the petition date, October 8, 2005, however, 21 executives quit, an increase of almost 62 percent. Since October 8, 2005, fourteen more executives—with a combined 231 years of service to the

Debtors—have either quit or given the Debtors notice that they will do so in the near future. If executive quits continue at this rate, the Debtors can expect to lose more than 40 executives during their first year in chapter 11. These attrition statistics do not include retirements or separations initiated by the Debtors.

42. Executive attrition also disrupts the orderly operations of the business, as other personnel are forced to add the responsibilities of the departed employees to their own. Replacing departed executives also requires the employer to incur costs that could otherwise be avoided, such as signing bonuses, reimbursement of relocation expenses, and executive search fees. Additionally, when the employer is undergoing court-supervised reorganization, the Chapter 11 process imposes additional obligations and stress on all executives, including longer, or irregular working hours, additional “emergency” situations, and general uncertainty.

43. Those objectors who argue, without any supporting evidence, that the Debtors would be better off if they lost existing key executive personnel apparently have given no thought to how their approach would overburden and demoralize the key employees who remain and saddle the Debtors with the replacement costs associated with executive attrition.

44. In my opinion, the Revised Annual Incentive Plan approved by the Compensation Committee is well within the range of competitive practice and consistent with the ordinary course of the Debtors' prepetition business and of the ordinary course of the Debtors' peers.

45. Based on the foregoing, in my opinion, implementation of the Revised Annual Incentive Plan is in the best interests of the Debtors, their estates, their creditors, and all other parties-in-interest.

I declare, under penalty of perjury, that the foregoing is true and correct.

Executed on February 1, 2006, in Chicago, Illinois.

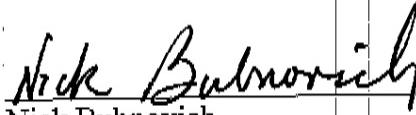

Nick Bubnovich
Nick Bubnovich

EXHIBIT A

**OIBITDAR By Division- AIP Target/Max/Min
January - June 2006 (Excludes Allied Sales)**

	E&C	Steering	T&I	E&S	Packard	DPSS	AHG	Medical	Divisional Total	HQ/Other	Grand Total	Fund Size*
Revised Sales	\$3,176.0	\$1,112.5	\$1,737.2	\$2,787.9	\$2,924.6	\$964.4	\$913.4	\$65.9	\$13,681.9	\$41.0	\$13,722.9	
OIBITDAR Target	(\$44.2)	(\$92.8)	(\$79.2)	\$193.0	\$83.4	\$23.1	(\$583.9)	\$0.3	(\$500.3)	(\$96.0)	(\$596.3)	\$20.6
OIBITDAR as % of Sales	-1.39%	-8.34%	-4.56%	6.92%	2.85%	2.40%	-63.93%	0.46%	-3.66%			
Plus 3.1%	1.71%	-5.24%	-1.46%	10.02%	5.95%	5.50%	-60.83%	3.56%	-0.56%			
OIBITDAR Max	\$54.3	(\$58.3)	(\$25.3)	\$279.4	\$174.1	\$53.0	(\$555.6)	\$2.3	(\$76.2)			\$38.4
Increased OIBITDAR to Target	\$98.5	\$34.5	\$53.9	\$86.4	\$90.7	\$29.9	\$28.3	\$2.0	\$424.1			
Minus 0.9%	-2.29%	-9.24%	-5.46%	6.02%	1.95%	1.50%	-64.83%	-0.44%	-4.56%			
OIBITDAR Min	(\$72.8)	(\$102.8)	(\$94.8)	\$167.9	\$57.1	\$14.4	(\$592.1)	(\$0.3)	(\$623.4)			\$8.3
Reduced OIBITDAR to Target	-\$28.6	-\$10.0	-\$15.6	-\$25.1	-\$26.3	-\$8.7	-\$8.2	-\$0.6	-\$123.1			
Min to Max Range Span	\$127.0	\$44.5	\$69.5	\$111.5	\$117.0	\$38.6	\$36.5	\$2.6	\$547.3			
U.S. Executives by Division	81	35	43	70	37	21	19	1	307	159	466	
Target Payout by Division	\$3,035.5	\$1,509.0	\$1,729.0	\$2,420.5	\$1,664.0	\$832.0	\$867.0	\$33.5	\$12,090.5	\$8,546.0	\$20,636.5	
Global Mfg. Facilities	50	16	29	22	97	8	12	2		236		

* Incentive Payout budget based upon term sheet payout caps

EXHIBIT B

RANGE OF BONUS OPPORTUNITIES FOR AIP PROGRAM PARTICIPANTS (Jan. 1, 2006, through June 30, 2006).

	HC	Avg. Salary	Targets thru 6/30/06	Individual Performance Ranges (threshold)			Individual Performance Ranges (target)			Individual Performance Ranges (maximum)		
				Min	Mid Point	Max	Min	Mid Point	Max	Min	Mid Point	Max
<u>DSB</u>												
Miller		\$1	Not Participating									
Other DSB		\$514,255	\$256,933	\$0	\$102,773	\$154,160	\$0	\$256,933	\$385,399	\$0	\$385,399	\$385,399
Sum	23		\$5,652,522	*	\$2,261,009	**	*	\$5,652,522	**	\$0	\$8,478,783	\$8,478,783
<u>Band F</u>												
		\$427,500	\$122,500	\$0	\$49,000	\$98,000	\$0	\$122,500	\$245,000	\$0	\$245,000	\$245,000
Sum	2		\$245,000	*	\$98,000	**	*	\$245,000	**	\$0	\$490,000	\$490,000
Band E	21	\$292,808	\$85,500	\$0	\$34,200	\$68,400	\$0	\$85,500	\$171,000	\$0	\$171,000	\$171,000
Band D	65	\$240,799	\$67,500	\$0	\$27,000	\$54,000	\$0	\$67,500	\$135,000	\$0	\$135,000	\$135,000
Band C	88	\$199,856	\$33,500	\$0	\$13,400	\$26,800	\$0	\$33,500	\$67,000	\$0	\$67,000	\$67,000
Band B	130	\$165,312	\$23,500	\$0	\$9,400	\$18,800	\$0	\$23,500	\$47,000	\$0	\$47,000	\$47,000
Band A	138	\$141,300	\$18,500	\$0	\$7,400	\$14,800	\$0	\$18,500	\$37,000	\$0	\$37,000	\$37,000
Sum	442		\$14,739,000	*	\$5,895,600	**	*	\$14,739,000	**	\$0	\$29,478,000	\$29,478,000
TOTAL COST	467		\$20,636,522	*	\$8,254,609	**	*	\$20,636,522	**	\$0	\$38,446,783	\$38,446,783
<u>\$ Fund Summary</u>												
		Threshold	Target		Maximum							
		\$M	\$M		\$M							
Original Proposal		\$12.4	\$31.0		\$62.0							
Revised Proposal		\$8.3	\$20.6		\$38.4							
DSB Original		\$3.4	\$8.5		\$17.0							
DSB Revised		\$2.3	\$5.7		\$8.5							

* Individual bonuses may be reduced to as low as zero based on performance.

** While individuals can receive up to 200% of their target bonus (150% for DSB) based on individual performance, the total pool cannot exceed the aggregate midpoint amount.

EXHIBIT F

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- X

DECLARATION OF JOHN D. OPIE IN SUPPORT OF THE DEBTORS'
MOTION FOR ORDER UNDER §§ 105 AND 363 AUTHORIZING THE
DEBTORS TO IMPLEMENT A KEY EMPLOYEE COMPENSATION PROGRAM

John D. Opie declares as follows:

1. I make this declaration in support of the Debtors' Motion For Order Under §§ 105 And 363 Authorizing The Debtors To Implement A Key Employee Compensation Program (the "KECP Motion"). Capitalized terms not otherwise defined in this Declaration shall have the meanings ascribed to them in the KECP Motion or the various pleadings referenced herein. I have personal knowledge of the matters stated in this declaration.

BACKGROUND

2. Since 1999, I have served as an independent director, and since 2002 as Lead Independent Director on the Board of Directors of Delphi Corporation (which, with certain of its subsidiaries and affiliates, the debtors, and the debtors-in-possession in the above-captioned cases, are referred to collectively and variously herein as "Delphi," the "Company," or the "Debtors"). I am an *ex officio* member of the Audit Committee, the Corporate Governance and Public Issues Committee, and the Compensation and Executive Development Committee of Delphi's Board of Directors. Prior to my association with Delphi, I worked for General Electric Company ("GE") for 39 years. During the period from 1961 until I retired from GE in 2000, I held numerous senior management positions, including Vice President of its Lexan and Specialty Plastics Divisions, President of its Lighting Business, and, from 1995-2000, Vice Chairman and a director of GE itself. Since 2003, I also have served as a member of the Board of Directors of Wal-Mart Stores, Inc.

3. Delphi's Compensation and Executive Development Committee (the "Compensation Committee") is responsible for discharging the Board of Directors' responsibilities relating to officer and other executive compensation. In connection therewith, it is the Compensation Committee's duty, in relevant part, to review and approve all of Delphi's executive

benefit and incentive compensation plans. For compensation purposes, this includes the duty to review and evaluate corporate goals and the individual executive performance of Delphi's chief executive officer. The Compensation Committee also is responsible for reviewing and evaluating the applicable corporate goals relating to the compensation of the Company's other executive officers, officers, and members of senior management (collectively, "Delphi Executives" or "Corporate Management").

4. In conjunction with outside, independent third-party consultants, the Compensation Committee annually reviews compensation opportunities offered to Corporate Management to ensure that Delphi's executive compensation program not only remains competitive, but also provides appropriate incentives to achieve the Company's financial goals. It is a well-settled element of the Company's compensation philosophy that the interests of Delphi's Executives be aligned with those of the Company's stakeholders. To achieve this goal, the Compensation Committee historically has reviewed management's recommendations with regard to the setting of specific, measurable, short- and long-term performance targets, rewarding Delphi Executives when they achieve those targets, and adjusting a particular executive's compensation opportunities to more accurately reflect specific performance and individual contributions to the Company. (In the case of the Company's CEO, the Compensation Committee sets those targets and makes those adjustments directly.) The Compensation Committee regularly reviews the compensation opportunities offered by comparable corporations in Delphi's industry, as well as those offered by other top *Fortune* companies against which Delphi competes in hiring its executive workforce. In connection therewith, the committee uses an independent, third-party compensation consultant (currently, Watson Wyatt Worldwide ("Watson Wyatt")) to provide such information. By evaluating the total compensation opportunities offered by these various com-

panies, the Compensation Committee establishes compensation benchmarks that it uses to set Delphi's total compensation opportunities.

5. Traditionally, Delphi has incorporated the following individual components as integrated elements of its compensation plan for Corporate Management:

a. Base Salary: Delphi endeavors to pay base salaries that are competitive with those paid by the benchmarked companies referenced above. In setting base salaries, the Company also takes into account unique factors particular to an individual executive, such as his or her specific performance, potential for future advancement, and responsibilities within the organization.

b. Annual Incentives: In the ordinary course of its business before filing for chapter 11 protection, Delphi provided annual incentive bonus opportunities as part of its executive compensation plan. In connection therewith, the Compensation Committee established annual corporate financial achievement levels that, if reached, permitted Corporate Management to earn incentive bonuses. Depending upon which were most appropriate in light of the Company's business plan for the year, the Compensation Committee could set these targets in reference to a variety of business metrics used by Delphi's industry peers or other *Fortune* 100 companies, such as: return on assets, return on net assets, asset turnover, return on equity, return on capital, market price appreciation of Delphi's common stock, economic value added, total stockholder return, net income, pre-tax income, earnings per share, operating profit margin, net income margin, sales margin, cash flow, market share, inventory turnover, sales growth, capacity utilization, increase in customer base, environmental health and safety, and quality. Based upon the recommendations and input of the Company's compensation consultant, the Compensation Committee also established threshold performance levels, below which no annual incentive bonuses would

be awarded; and performance ceilings, above which no additional amounts would be paid. The size of a final annual incentive bonus, if any, was dependent on the actual level of performance that the Company achieved within the aforementioned range, subject to adjustment based on the individual employee's specific achievements for that year.

c. Long-Term Incentives: Delphi believes that the ability to acquire equity in the Company encourages high levels of executive performance, while further aligning the long-term interests of Corporate Management with those of the Company's stakeholders. Consequently, the Company historically has provided an equity component (generally a mixture of stock options and restricted stock unit grants, depending on a Delphi Executive's level of responsibility) as an element of the Company's long-term incentive opportunities. Delphi also offered cash performance awards to officers and Corporate Management under a program entitled the Performance Achievement Plan (the "PAP"). PAP awards were intended to encourage the senior-most members of Delphi Management to achieve certain strategic business goals which, by their nature, took more than one year to complete. Typically, the Compensation Committee granted PAP awards on an annual basis, but did not pay them unless the Company achieved its strategic business goals over rolling three-year performance cycles (*e.g.*, 2003–2005, 2004–2006, 2005–2007). As with the other elements of the Delphi Management compensation plan, the PAP program incorporated performance thresholds and ceilings between which a range of awards might be earned. Collectively, the PAP and the equity opportunities (the "SO" and "RSU" Components, respectively) are referred to by the Company as the "Long-Term Incentive Plan," or "LTIP."

6. Based on its collective experience, and in consultation with its various advisors, the Compensation Committee has concluded that in deciding whether to accept a job of-

fer, or remain with a current employer, employees or prospective employees typically evaluate the overall “employment proposition” offered by an employer (*e.g.*, total compensation opportunities, benefits, career path, work content, work relationships, work/life balance, and the prospects of the employer itself), balanced against the risk that the employer may not deliver on the proposition. The Compensation Committee also believes that as an employer’s economic prospects decline, its employment proposition suffers, in significant part because the employer has fewer tools and choices available to positively affect the employment proposition it can offer.

7. For example, stock options offered as an element of a long-term incentive program may become valueless — and therefore are not valued — if, for any number of reasons, the company’s stock price falls and stays below the strike price of the options. Similarly, restricted stock grants or vested stock awards may become valueless if an employer seeks protection under the Bankruptcy Code, a possibility that is not lost on current or prospective employees of an employer that finds itself in serious economic decline. As an ancillary point, it should be noted that simply increasing the cash component of an executive’s total compensation package does not necessarily provide an adequate remedy: first, it places additional burdens on the employer’s cash resources at a time when those resources are most scarce. Furthermore, the same macroeconomic forces that drive down an employer’s overall business prospects increase the difficulty for any particular executive to achieve the performance goals necessary to obtain any incentive award, whether cash or equity. Finally, an employer’s ability to offer long-term career advancement and promotions (and the perceived value of those opportunities, if any) also suffers as the entity’s financial condition declines.

8. The result of all of these factors, over time, is the steady erosion of an executive’s total compensation opportunities, as well as the employment proposition that an em-

ployer is able to offer. Consequently, executive attrition increases, which imposes additional burdens: the employer loses all of that employee's experience and knowledge, often on relatively short notice; other personnel are forced to assume the departed employees' responsibilities, thereby disrupting the orderly operation of the employer's business; and the employer incurs additional costs (*e.g.*, signing bonuses, relocation expenses, and executive search fees), and incurs them more frequently, than a financially more stable employer.

PRE-PETITION EVENTS AND THE DECISION TO FORMULATE THE KECP

9. As 2005 progressed, it became increasingly clear to the Board of Directors that if Delphi were to remain a viable enterprise, it might need to restructure its financial commitments, either through consensual modification of labor agreements, lender deferrals, and contractual obligations with GM and others; or by means of an in-court resolution under the Bankruptcy Code. In August 2005, the Board of Directors therefore approved the Company's request to initiate a comprehensive reevaluation of its existing compensation structure and incentive plans for Delphi Management, in light of current U.S. and marketplace economic realities, and specifically taking into account the possibility of an in-court restructuring.

10. With input from the Committee's financial, compensation, and legal advisors, including Watson Wyatt and the Debtors' counsel, Skadden, Arps, Slate, Meagher & Flom LLP ("Skadden Arps" and, collectively, the "Advisors"), the Compensation Committee received a variety of materials and information related to a possible revision of the Company's executive compensation and related human capital plans. This included consideration of a range of estimates, projections, and presentations relating to possible business scenarios, and the potential risks and returns entailed by each. The Compensation Committee compared specific compensation options available (or unavailable) in the event a consensual resolution to the Company's fi-

nancial difficulties could not be reached, including the probable effect on Delphi Management's vested, pending, or potential equity awards — they likely would be wiped out — if the Company were to proceed in chapter 11. The Compensation Committee also received information that Delphi's executive workforce attrition rate (normally low and quite stable) had increased over the preceding several years, and that total compensation opportunities for Delphi Management's executive workforce had remained stagnant or had fallen, in comparative terms, during that same period.

11. The Compensation Committee concluded that in the event that Delphi elected to seek relief under chapter 11, payments made under any revised key employee compensation program would have to be tied to specific performance targets and acceptable levels of personal achievement. In this regard, the Compensation Committee considered and discussed comparative data about executive compensation plans offered by Delphi's corporate peers, and requested that its Advisors ensure that appropriate comparisons were being made. The Compensation Committee also directed its Advisors to evaluate programs implemented by other chapter 11 companies, including automotive industry suppliers Federal-Mogul Corp. and Hayes Lemmerz International, Inc., with the goal of proposing a revised program for Delphi that incorporated the most effective components of these various plans. As the Compensation Committee's review progressed, it also approved performance metrics to be used in the event that proceeding under chapter 11 became inevitable.

12. During the course of the Compensation Committee's review, the Board of Directors considered the timing of any recommendation that the Company implement a key employee compensation program ("KECP"), in the event that the Company were to proceed under chapter 11. More specifically, the Board considered whether all parties would be better served

by permitting negotiations between the Debtors and their stakeholders to progress before proposing a revised compensation plan, or whether the decision, if any, to offer a revised program should be integrated into the Debtors' First Day filings, on October 8, 2005. The Board of Directors concluded that because of the importance of the Debtors' key employees to the successful reorganization of the enterprise, the announcement should be made sooner, rather than later. The Board of Directors further concluded that the need to attract and motivate key management personnel, who have seen their employment and compensation prospects erode over the last five years, was an issue that could no longer be ignored, particularly in light of the uncertainties facing the Company if it were to proceed in chapter 11. The Board likewise determined, in consultation with the Advisors, that by making the KECP a part of the Debtors' First Day filings, all interested parties would be provided full disclosure of, and an opportunity to comment on, the financial incentives the Debtors hope to offer their key executives.

13. Throughout this process, the Board of Directors and the Compensation Committee remained aware not only of the overall financial cost of any revised compensation plan that might be proposed, but also of the need to ensure that the total compensation opportunities for Delphi Management would be appropriate in light of the Debtors' immediate and long-term challenges. Both the Board and the Compensation Committee thus were mindful of their duty to manage the Company's assets in a fiscally responsible manner, while developing a comprehensive program that would keep Corporate Management focused on maximizing the Debtors' financial performance for the benefit of all creditors and other stakeholders.

14. The Board of Directors and the Compensation Committee believe that the KECP is structured to provide market-competitive compensation opportunities that will motivate Corporate Management to achieve the Debtors' overall business plan, while incorporating meas-

urable performance milestones sufficient to monitor short- and long-term risk. Based on the advice of the Advisors, the Board and the Compensation Committee also believe that the costs to the Debtors of the KECP were likely to be no greater than those previously borne by the Company in connection with its prior executive compensation plan. Accordingly, the KECP for which the Debtors now seek approval has been reviewed and approved by the Compensation Committee, on behalf of the full Board.

PARTICULARS OF THE KECP PROVISIONS NOW BEFORE THE COURT

15. The KECP originally proposed on October 8, 2005, by the Debtors as part of their First Day Filings contains two basic components: annual incentive bonus opportunities offered during the course of the chapter 11 process itself (the “Revised Annual Incentive Plan”), and emergence awards, consisting of cash bonuses and a percentage of the equity of the reorganized entity (the “Emergence Plan”).

16. Since the Debtors filed for chapter 11 protection, they and the Official Committee of Unsecured Creditors (the “Creditors’ Committee”) have engaged in significant and ongoing discussions about a variety of matters related to the KECP. As a result, and at the request of the Creditors’ Committee, the Debtors have agreed to withdraw from further consideration under the Revised Annual Incentive Plan the initial three-month performance period between October 8 and December 31, 2005. In addition, the Debtors have agreed to limit the scope of the forthcoming hearing on February 10, 2006, to those provisions of the KECP that pertain only to the annual incentive bonus opportunities for the period commencing no earlier than January 1, 2006, and concluding no later than June 30, 2006. The Debtors will adjourn for now consideration of all other aspects of the KECP, including those provisions of the Revised Annual

Incentive Plan pertaining to any period after June 2006, as well as the cash and equity components available under the Emergence Bonus Plan.

17. Accordingly, the following discussion is limited to the matters relevant to the February 10 hearing, and is based on input from, and consultation between, the Debtors' compensation consultant, Watson Wyatt, and Mrs. Pearl Meyer and her colleagues at Steven Hall & Partners, LLC, the compensation and employment advisor engaged by the Creditors' Committee in connection with these chapter 11 proceedings.¹

The Revised Annual Incentive Plan's Bonus Provisions

18. The Compensation Committee believes that short-term, achievement-based cash incentive bonuses, linked to specific performance targets and acceptable levels of personal performance, will motivate Covered Employees to realize the Debtors' projected business plan during the pre-confirmation period. Based on the advice of its Advisors, the Compensation Committee also believes that all members of Corporate Management (excluding by voluntary agreement the current Chairman and CEO, Robert S. Miller) should be eligible to participate in these incentive bonus opportunities.² The KECP thus recognizes the efforts of each of these employees to the Debtors' successful emergence from chapter 11.

¹ The KECP Motion includes a reference to the severance provisions of the Company's executive compensation plan. These provisions are not, however, an element of the KECP itself, as the Court recognized on October 13, 2005, when it authorized the Debtors to continue its pre-petition severance program. ("Human Capital Obligations Order," at ¶¶ 1-2 (Docket No. 198).) The issue was raised in the KECP merely to provide full disclosure to all interested parties of Covered Employees' total compensation package.

² The full Board, and thus the members of the Compensation Committee, were aware of the Audit Committee's internal review commenced in response to the SEC's inquiry into certain accounting matters. The Compensation Committee also was aware that certain individuals' association with the Company was terminated as a result of that review. The Compensation Committee operated under the premise that all presently-employed executives of the Com-

19. Even if the Debtors achieve their performance targets, however, Covered Employees will not necessarily receive incentive bonuses under the Revised Annual Incentive Plan. Instead, Covered Employees also must maintain acceptable levels of personal achievement to qualify for the bonuses. In connection therewith, the individual performance of each Covered Employee will be evaluated annually by his or her supervisor or, in some cases, by a committee of senior executives. Any Covered Employee whose performance is not determined to be acceptable will not be eligible for an incentive payment under the Revised Annual Incentive Plan. In this regard, the collective effect to the Debtors of these individual achievement adjustments also must be zero, *i.e.*, a positive individual achievement adjustment for one executive must be counterbalanced by negative individual achievement adjustments for one or more other executives.

20. Unlike the year-long performance cycles used in the pre-petition annual incentive plan, the Revised Annual Incentive Plan incorporates shorter measurement periods. In making the decision to employ shorter cycles, the Compensation Committee recognized the need not only to closely monitor the Debtors' ongoing financial progress, but also to ensure that executive performance remains linked to the evolving demands of these chapter 11 cases. Moreover, the use of abbreviated cycles permits the Compensation Committee to anticipate or track more closely the potential effect of non-recurring or non-operational events that might otherwise affect the Debtors' ability to achieve the Debtors' financial targets.³ The shortened periods re-

pany would be eligible to participate in the KECP, and thus did not specifically take into consideration the Audit Committee's internal review, the details of its investigation, or the Audit Committee's ultimate determinations.

³ Thus, for example, if the Debtors' financial performance for a single month is low, only the incentive bonus opportunity for that particular six-month cycle may be affected, instead of the entire year.

flect the Compensation Committee's awareness that the chapter 11 process itself introduces variables that make it more difficult to make long-term forecasts about the Debtors' financial performance. Consequently, the Compensation Committee expects to be able to set corporate performance targets that are neither unattainably high nor so low that eligibility for bonus payments under the Revised Annual Incentive Plan become automatic.

21. Under the KECP originally disclosed in connection with the Debtors' First Day filings, the Compensation Committee (in consultation with its Advisors) decided to employ EBITDAR-based performance targets.⁴ It is the Compensation Committee's understanding not only that EBITDAR provides an appropriate means to measure the enterprise's core earnings during the turbulence and uncertainty of the chapter 11 process, but that it is a common practice for chapter 11 companies to employ this metric. As was the case with the Debtors' pre-petition annual incentive program, the Compensation Committee also is responsible for establishing performance thresholds and ceilings, to create a range in which Revised Annual Incentive Plan bonus opportunities may be earned.

22. With input from, and as a result of continuing discussions with the Creditors' Committee, the Debtors have refined the EBITDAR metric they intend to use in connection with the Revised Annual Incentive Plan. To obviate concern that it would be inappropriate for earnings, if any, obtained as a result of the Debtors' ongoing negotiations with General Motors Corporation ("GM," or "G") or the Debtors' labor unions (the "Unions, or "U"), to be included for purposes of the Revised Annual Incentive Plan, the Debtors have agreed to make explicit their intention to exclude this factor from their periodic, pre-emergence earnings calculations. At

⁴ "EBITDAR" means "earnings before interest, taxes, depreciation, amortization, and restructuring costs."

the enterprise level, therefore, the Debtors will use “EBITDAR–UG,” that is, “earnings before interest, taxes, depreciation, amortization, restructuring costs, but excluding earnings, if any, resulting from contractual negotiations with GM and the Unions,” as the metric for calculating Revised Annual Incentive Plan compensation payments.

23. With input from, and in consultation with the Creditors’ Committee, the Debtors also have agreed to begin measuring corporate performance at the Debtors’ divisional level. Correspondingly, the Debtors will tie a portion of the Revised Annual Incentive Plan bonus opportunities for division-level executive to the performance of that employee’s division. Because the Debtors measure earnings only at the enterprise level, however, the Debtors will substitute an “Operating Income,” or “OI” metric, for “Earnings” at the division level. As a result, 50 percent of the incentive bonus opportunities for division-level executives will be calculated on the basis of OIBITDAR–UG, and the remaining 50 percent will be calculated on the basis of EBITDAR–UG.⁵ The bonus opportunities attributable to the enterprise- and division-level metrics will operate independently: achievement of one target metric will fund the bonus opportunity for that entity level, even if the other bonus metric for the other entity level is not achieved. OIBITDAR–UG targets will be calculated for each division, based on the Debtors’ business plan.

24. As was the case with the Company’s pre-petition incentive plan, the Revised Annual Incentive Plan utilizes performance ranges in which a Covered Employee may earn bonuses. As a result of inputs from and negotiation with the Creditors’ Committee, the Debtors

⁵ The exception to this “50–50” split is the Debtors’ medical division. Because the medical division’s performance is relatively independent from that of the enterprise as a whole, 30 percent of the incentive bonus opportunities for executives in the medical division will be tied to EBITDAR–UG, and the remaining 70 percent will be tied to OIBITDAR–UG.

have proposed that Covered Employees will receive 40 percent of their bonus opportunities for this performance cycle if the Debtors achieve 70 percent of the targets outlined above; 100 percent of their bonus opportunities if the Debtors achieve 100 percent of the targets, and a maximum of 200 percent of their bonus opportunities for this cycle if the Debtors achieve 200 percent of their targets. Of course, any bonus earned by a Covered Employee remains subject to individual performance adjustments based on each Covered Employee's personal achievements for the period.

25. Finally, the KECP Motion does not expressly address the effect on a Covered Employee's KECP eligibility if the Debtors were to conclude that he or she had been involved in misconduct. Throughout the process of developing and negotiating the KECP and the Revised Annual Incentive Plan, however—a process totally independent of and separate from that undertaken by the Audit Committee in connection with its internal investigation of matters related to the Company's prior accounting—the Compensation Committee proceeded under the presumption that any Delphi Executive still employed by Delphi and who contributes, post-petition, to the Debtors' achievement of its business plan and meets his or her individual performance targets should be compensated under the KECP.

26. The Debtors have also proposed rigorous prophylactic measures to alleviate concerns that KECP benefits not be paid to or retained by executives found to have engaged in activities that injured the Company and who, accordingly, may be liable to the Company. In general, these prophylactic measures include provisions for escrowing payments to KECP participants under certain circumstances pending a final determination of whether the payments should be forfeit altogether. The particulars of these provisions, which are explained more fully in the Declaration of Mark Weber, were reviewed and approved by the Compensation Commit-

tee, which was satisfied that they provide reasonable assurance that property of the Debtors will be protected.

27. Finally, it should be noted that no one has suggested—and neither the Board of Directors nor the Compensation Committee is aware of any legitimate basis to conclude—that any provision of the KECP is intended or will otherwise operate to limit the Debtors' right under any applicable federal, state, or common law, statute, rule, or regulation, or any corporate by-law, policy, custom, or contractual provision, to seek disgorgement or restitution of, or to utilize any other available legal or equitable remedy to recover payments made, or withhold payments pending, if it becomes apparent that a Covered Employee improperly misrepresented the basis for his or her entitlement to a Revised Annual Incentive Plan performance bonus or was involved in misconduct.

28. Throughout these discussions, the Compensation Committee has been kept abreast of the parties' negotiations concerning potential modifications to the KECP and the Revised Annual Incentive Plan. The Compensation Committee has reviewed and approved these proposals, which the Compensation Committee believes not only meet the legitimate concerns of the Objectors, but are fair, reasonable, appropriate, and in the best interests of the Debtors and their stakeholders. In fact, today, the Board of Directors as a whole received a report on the status of the KECP negotiations, and the independent directors met separately and determined, after considering all the facts and circumstances of the case—including the views of various constituencies and the effects of continuing uncertainty on the Debtors' executive corps—that the Debtors should proceed to hearing on the Motion on February 10, 2006. The Compensation Committee also met today and reviewed and confirmed its approval of the particulars of the Debtors' proposal.

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing statements are true and correct.

Executed on February 1, 2006, in Greenwich, Connecticut.

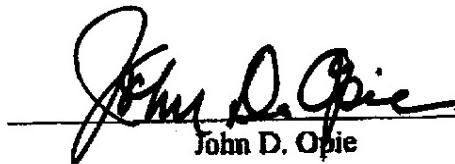

John D. Opie

EXHIBIT G

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
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DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
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Debtors. : (Jointly Administered)
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SUPPLEMENTAL DECLARATION OF MARK R. WEBER IN SUPPORT OF THE
DEBTORS' MOTION FOR ORDER UNDER 11 U.S.C. §§ 105 AND 363 AUTHORIZING
THE DEBTORS TO IMPLEMENT A KEY EMPLOYEE COMPENSATION PROGRAM

Mark R. Weber declares, as follows:

1. I submit this supplemental declaration (the "Supplemental Declaration") in support of the Debtors' Motion For Order Under §§ 105 And 363 Authorizing The Debtors To Implement A Key Employee Compensation Program (Docket No. 213) (the "KECP Motion"), and any modifications thereto. Capitalized terms not otherwise defined in this Supplemental Declaration shall have the meanings ascribed to them in my original Declaration. I have personal knowledge of the matters stated herein.

2. Since the Petition Date, the Debtors and the Official Committee of Unsecured Creditors (the "Committee") have engaged in significant and ongoing discussions about a variety of matters related to the KECP. On November 14, 2005, and then again on December 13, 2005, January 19, 2006, January 31, 2006, and February 3, 2006, the Debtors agreed to adjourn the deadline for the Committee to file their objections, if any, to the KECP Motion. At the suggestion of the Committee, the Debtors agreed to the adjournment and a rescheduling of the KECP hearing so that the Committee could continue its due diligence, and to provide the Debtors and the Committee an opportunity to continue discussions about various provisions of the KECP. This included consideration of the terms and particulars of the Revised Annual Incentive Plan for the performance cycle beginning January 1, 2006, and ending June 30, 2006.

3. This is the only component of the KECP now before the Court. Also at the request of the Committee, the Debtors agreed to adjourn consideration of all other aspects of the KECP, including those provisions of the Revised Annual Incentive Plan relating to any period after June 30, 2006, as well as the cash and equity provisions of the Emergence Bonus Plan, until the July 2006 omnibus hearing now scheduled for July 27, 2006.

4. On February 2, 2006, the Debtors, the Committee, and their respective advisors reached agreement on suitable prophylactic measures designed to insure that that KECP benefits are not paid to, or retained by, individuals who committed wrongs against the Company. A copy of the KECP Safe Harbor Provisions, as agreed by the Debtors and the Committee on February 2, 2006, is attached hereto as Exhibit 1.

5. During a teleconference held late in the day on Friday, February 3, 2006, involving senior officers of the Debtors and representatives of the Committee, and their respective advisors, the Committee advanced a proposal concerning matters still outstanding related to the Revised Annual Incentive Plan.

6. Under the terms of the analytical framework proposed by the Committee, the Debtors' pre-petition annual incentive bonus thresholds, targets, and ceilings would remain largely fixed, based on the information previously provided by Watson Wyatt. The Committee suggested, however, that the payout curves between these points be modified, such that a steeper payout curve (essentially an "S" curve) between the three fixed points be created. The practical effect of the proposed payment curve adjustments would be a reduction of incentive bonus payouts in the range between the earnings threshold and the earnings target, and increased payout levels in the range between the earnings target and the ceiling.

7. After discussion between the Debtors and their advisors, on the one hand, and the Committee and its compensation advisor, Pearl Meyer of Steven Hall & Partners ("Steven Hall"), on the other, the Debtors agreed in principle to the Committee's proposal. Thereafter, the Debtors and the Committee began to work out the details of the proposal.

8. Further work by the Debtors, the Committee, and their advisors continued for the remainder of the day on Friday, and throughout the day on Saturday, February 4, 2006.

Representatives of Steven Hall circulated to the Debtors proposed payment curves for the Debtors' executives. Based on a review of this data, and after further discussions with their advisors, the Debtors agreed to these refinements, and began to calculate and apply the payout curve data to the Debtors' various divisions in order to arrive at specific targets and ranges. Throughout the day on Saturday, the Debtors, the Committee, and their respective advisors exchanged additional information to ensure that all parties remained apprised of the work and progress that each was making.

9. Late on Saturday, February 4, 2006, the Debtors forwarded to Steven Hall the Debtors' "final package" based on their most current calculations. Following a review of these materials, representatives of Steven Hall concurred with the Debtors' calculations and assessments. Representatives of Steven Hall further indicated that the Debtors' "final package" successfully addressed all remaining open issues related to the form and substance of the Revised Annual Incentive Plan, and requested that specific information be put on the Debtors' demonstrative charts, for consistency of presentation and clarity of analysis. Finally, representatives of Steven Hall requested, and subsequently received, additional collateral information from Watson Wyatt in support of the "final package." The final payout curves adopted by the Debtors are attached to this Supplemental Declaration as Exhibit 2.

10. On Monday morning, February 6, 2006, the Debtors contacted representatives of Steven Hall to confirm their receipt of all outstanding data and support materials, and to confirm that no additional issues remained unresolved. The Debtors thereafter forwarded to Steven Hall an updated copy of the enterprise-level EBITDAR-UG chart, receipt of which also was confirmed. After representatives of Steven Hall requested additional collateral information, and receiving assurances from the Debtors that the requested information would be

forthcoming, a representative of Steven Hall confirmed that the Committee had all the information they needed in connection with the Revised Annual Incentive Plan.

11. The Debtors have incorporated in the Revised Annual Incentive Plan those provisions of the Debtors' pre-petition annual incentive plan (the "AIP") pertaining to treatment of awards, if any, upon the Covered Employee's death or termination. Under the Revised Annual Incentive Plan, an employee who quits or is terminated for cause will not eligible for any bonus. If an employee is terminated involuntarily and not for cause, he or she becomes eligible to receive a pro rata payment, which would be paid as soon as practicable following the end of the six-month period. The same is true of an employee who is terminated because of death or disability.

I declare, under penalty of perjury, that the foregoing statements are true and correct.

Executed at Troy, Michigan, on February 7, 2006



Mark R. Weber

Exhibit 1

In re Delphi Corporation, et al., Debtors

KECP Safe Harbor Provisions

(As Agreed by Debtors and Creditors' Committee on February 2, 2006)

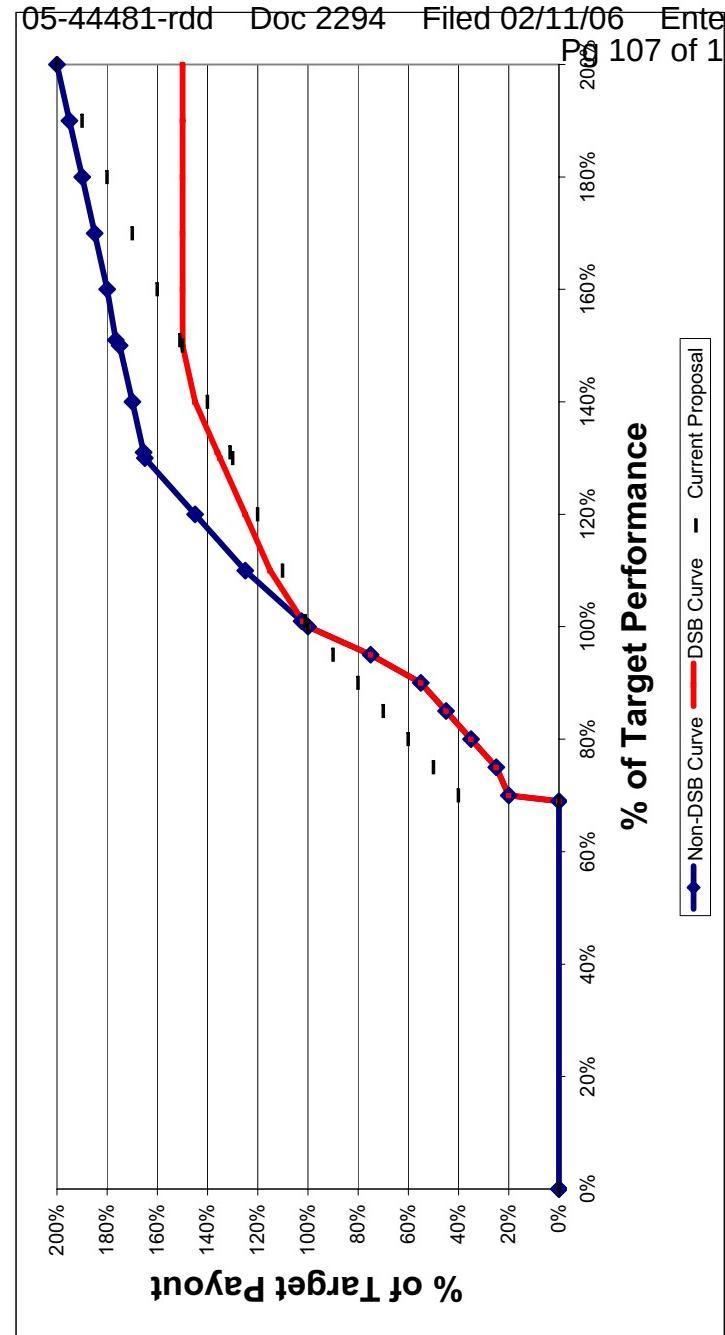
A KECP participant's KECP payments would be escrowed pending a final determination whether those payments should be forfeited pursuant to the forfeiture/clawback procedures and standards set forth below (which determination would be made in no event later than the effective date of a plan of reorganization unless, for good cause shown with respect to that individual participant, the Court extends the period of the escrow), in the event that the Debtors assert a claim (or the Official Committee of Unsecured Creditors notifies the Debtors that the Committee intends to obtain from the Court authority to file a complaint against that participant; provided that the escrow payments shall be released if the Committee does not obtain such authority within 45 days of the notice to the Debtors or does not file such complaint within ten days after obtaining such authority) for relief under the Bankruptcy Code or other applicable law in connection with conduct or transactions relating to the participant's employment or affiliation with the Debtors.

As a further safe harbor and while the Debtors have no present information or belief that such events are reasonably likely to occur, KECP payments would be similarly escrowed in the event that a KECP participant, with respect to conduct or transactions relating to the participant's employment or affiliation with the Debtors: (i) is given notice of the participant's right to make a Wells submission by the Securities and Exchange Commission; (ii) is sued or is informed, or the Company is informed, that the participant will, in the near future, be sued by the Securities and Exchange Commission; (iii) is notified, or the Company is notified, that the participant is a target of a criminal investigation; (iv) is indicted or agrees to the filing of a criminal information against him; or (v) declines to answer questions on grounds of the participant's Fifth Amendment rights against self-incrimination.

A KECP participant's KECP escrow payment shall be forfeited (or if the KECP payment was not escrowed the participant shall be required to repay to the Company whatever the participant received under the KECP) and the participant will not be entitled to receive any further KECP benefits if it is ultimately determined that, with respect to conduct or transactions relating to the participant's employment or affiliation with the Debtors, the participant failed to act in good faith and in a manner the Company reasonably believes to have been in or not opposed to the best interests of the Company. The Debtors' clawback claim against a KECP participant may be offset without further order of the Bankruptcy Court against any claim of any kind that the KECP participant may have against the Debtors including (but not limited to) any claim for indemnification.

Any such determination would be made by the Board of Directors, after notice to the Creditors' Committee and the participant and an opportunity to be heard by the participant, pursuant to the procedures set forth in the Company's bylaws, subject to the Creditors' Committee right to object to (based on the Committee's review of the record) and the Bankruptcy Court's de novo review of the Debtors' determination with respect to any particular individual.

Exhibit 2

DELPHI CORPORATION
Revised Proposed AIP Payout Curve

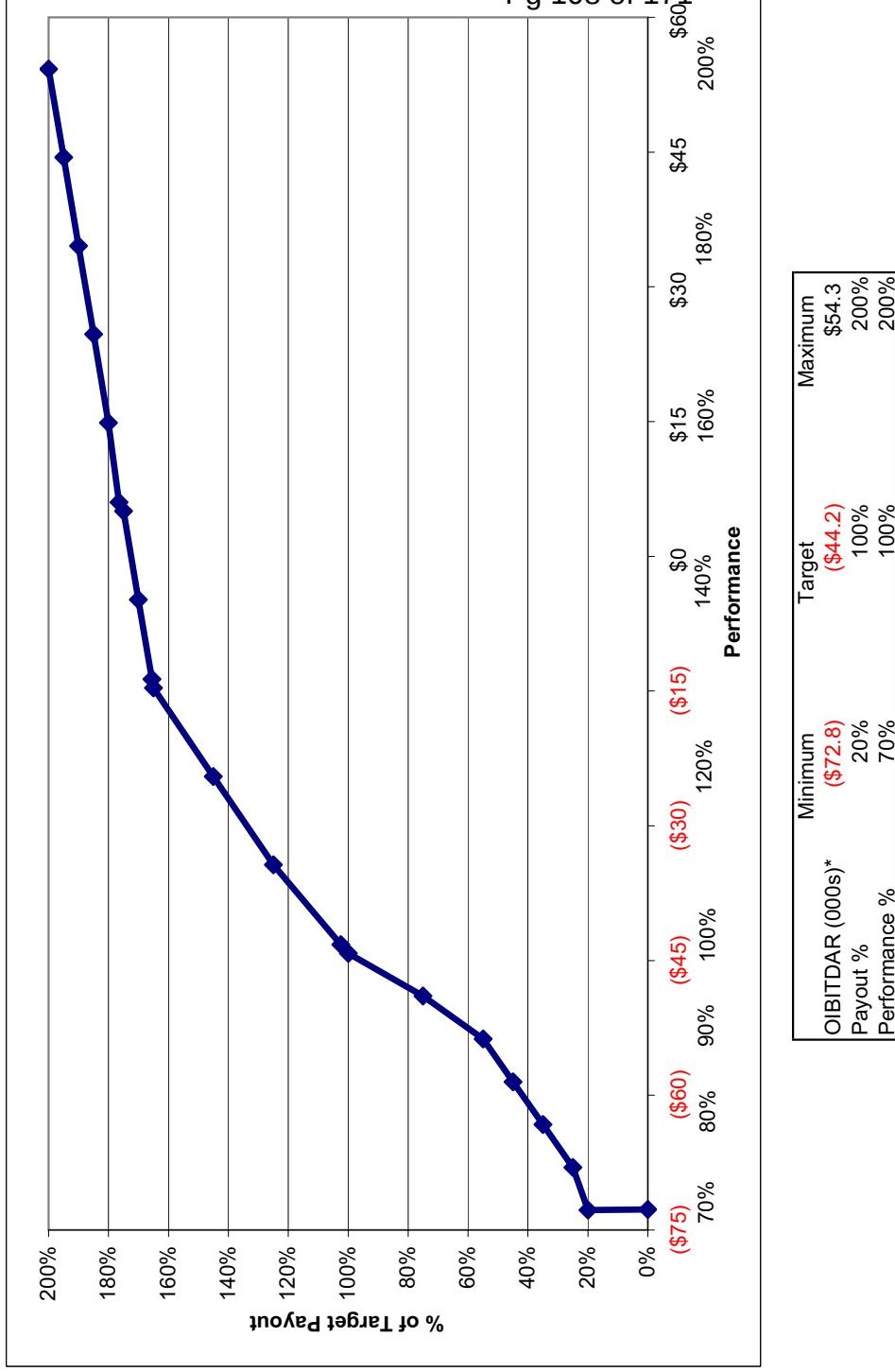
EBITDAR *	Minimum (\$207)	Target (\$81)	Maximum \$340
Performance %	70%	100%	200%
Payout %	20%	100%	200%/

150% DSB

* Targets do not include any possible GM contribution or results of modifications of labor agreements.

% Performance	\$ Performance (in millions)	Current	DSB % Payout	Non-DSB % Payout
69%	\$0	0	0	0
70%	(\$207)	40%	20%	20%
75%	(\$186)	50%	25%	25%
80%	(\$165)	60%	35%	35%
85%	(\$144)	70%	45%	45%
90%	(\$123)	80%	55%	55%
95%	(\$102)	90%	75%	75%
100%	(\$81)	100%	100%	100%
101%	(\$77)	101%	102%	103%
110%	(\$39)	110%	115%	125%
120%	\$3	120%	125%	145%
130%	\$45	130%	135%	165%
131%	\$49	131%	136%	166%
140%	\$87	140%	145%	170%
150%	\$129	150%	150%	175%
151%	\$133	151%	150%	177%
160%	\$171	160%	150%	180%
170%	\$213	170%	150%	185%
180%	\$255	180%	150%	190%
190%	\$297	190%	150%	195%
200%	\$340	200%	150%	200%

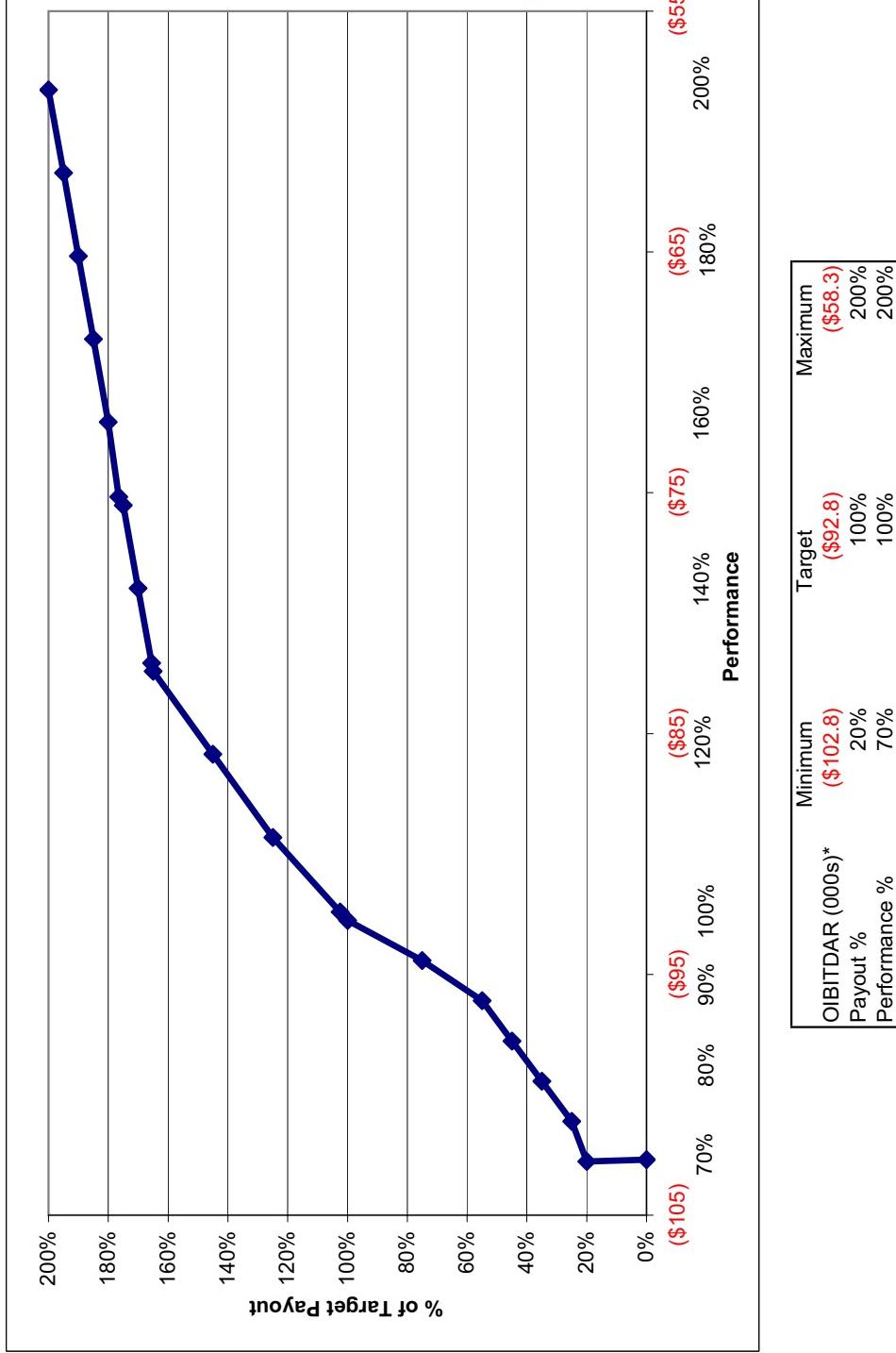
Revised Proposed E&C AIP Payout Curve



OIBITDAR (000s)*	Minimum Payout %	Target (\$44.2)	Maximum Payout %
	20%	100%	200%
	70%	100%	200%

* Targets do not include any possible GM contribution or results of modifications of labor agreements.

Revised Proposed Steering AIP Payout Curve

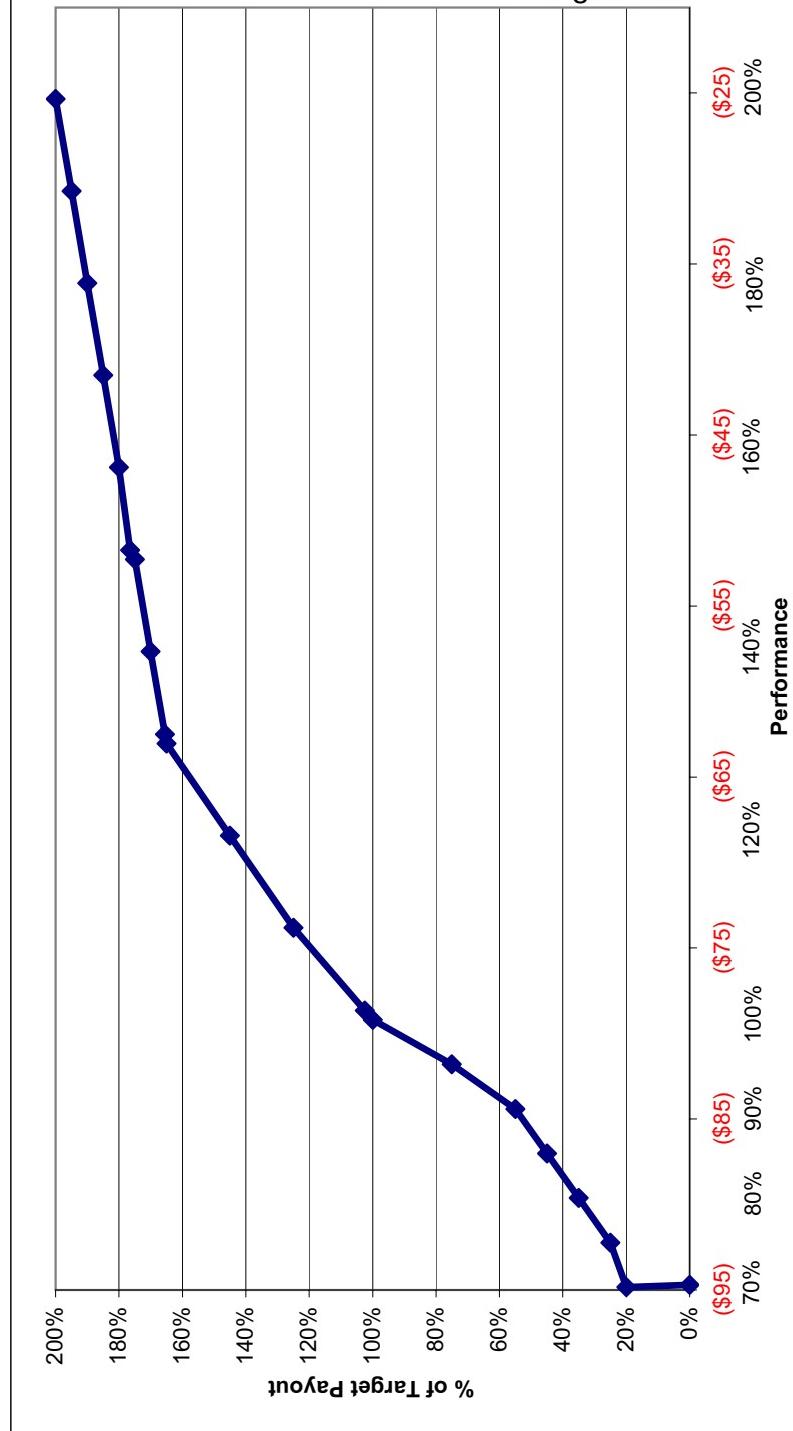


OIBITDAR (\$000s)*	Minimum Payout %	Target (\$102.8) 20% Performance %	Maximum (\$58.3) 200% 200%
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* Targets do not include any possible GM contribution or results of modifications of labor agreements.

\$ Performance (in millions)	% Performance	Non-DSB % Payout	Non-DSB % Payout
(\$102.7)	69%	0	0
(\$102.8)	70%	20%	20%
(\$101.1)	75%	25%	25%
(\$99.4)	80%	35%	35%
(\$97.8)	85%	45%	45%
(\$96.1)	90%	55%	55%
(\$94.4)	95%	75%	75%
(\$92.8)	100%	100%	100%
(\$92.4)	101%	103%	103%
(\$89.3)	110%	125%	125%
(\$85.9)	120%	145%	145%
(\$82.4)	130%	165%	165%
(\$82.1)	131%	166%	166%
(\$79.0)	140%	170%	170%
(\$75.5)	150%	175%	175%
(\$75.2)	151%	177%	177%
(\$72.1)	160%	180%	180%
(\$68.6)	170%	185%	185%
(\$65.2)	180%	190%	190%
(\$61.7)	190%	195%	195%
(\$58.3)	200%	200%	200%

Revised Proposed T&I AIP Payout Curve

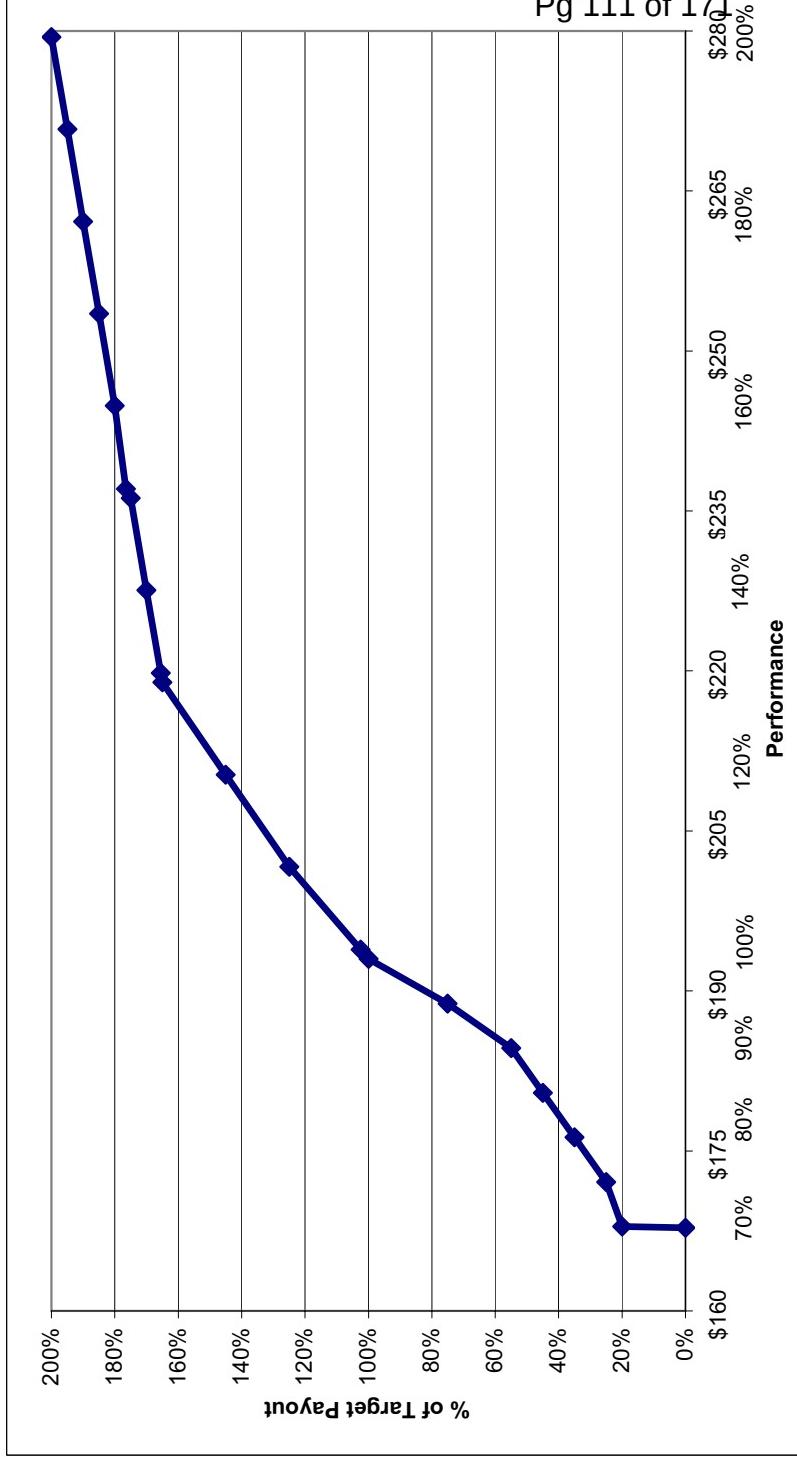


OIBITDAR (000s)*	Minimum (\$94.8)	Target (\$79.2)	Maximum (\$25.3)
Payout %	20%	100%	200%
Performance %	70%	100%	200%

* Targets do not include any possible GM contribution or results of modifications of labor agreements.

\$ Performance (in millions)	% Performance	% Non-DSB Payout	% Non-DSB Payout
(\$94.7)	69%	0	0
(\$94.8)	70%	20%	20%
(\$92.2)	75%	25%	25%
(\$89.6)	80%	35%	35%
(\$87.0)	85%	45%	45%
(\$84.4)	90%	55%	55%
(\$81.8)	95%	75%	75%
(\$79.2)	100%	100%	100%
(\$78.7)	101%	103%	103%
(\$73.8)	110%	125%	125%
(\$68.4)	120%	145%	145%
(\$63.0)	130%	165%	165%
(\$62.5)	131%	166%	166%
(\$57.7)	140%	170%	170%
(\$52.3)	150%	175%	175%
(\$51.7)	151%	177%	177%
(\$46.9)	160%	180%	180%
(\$41.5)	170%	185%	185%
(\$36.1)	180%	190%	190%
(\$30.7)	190%	195%	195%
(\$25.3)	200%	200%	200%

Revised Proposed E&S AIP Payout Curve

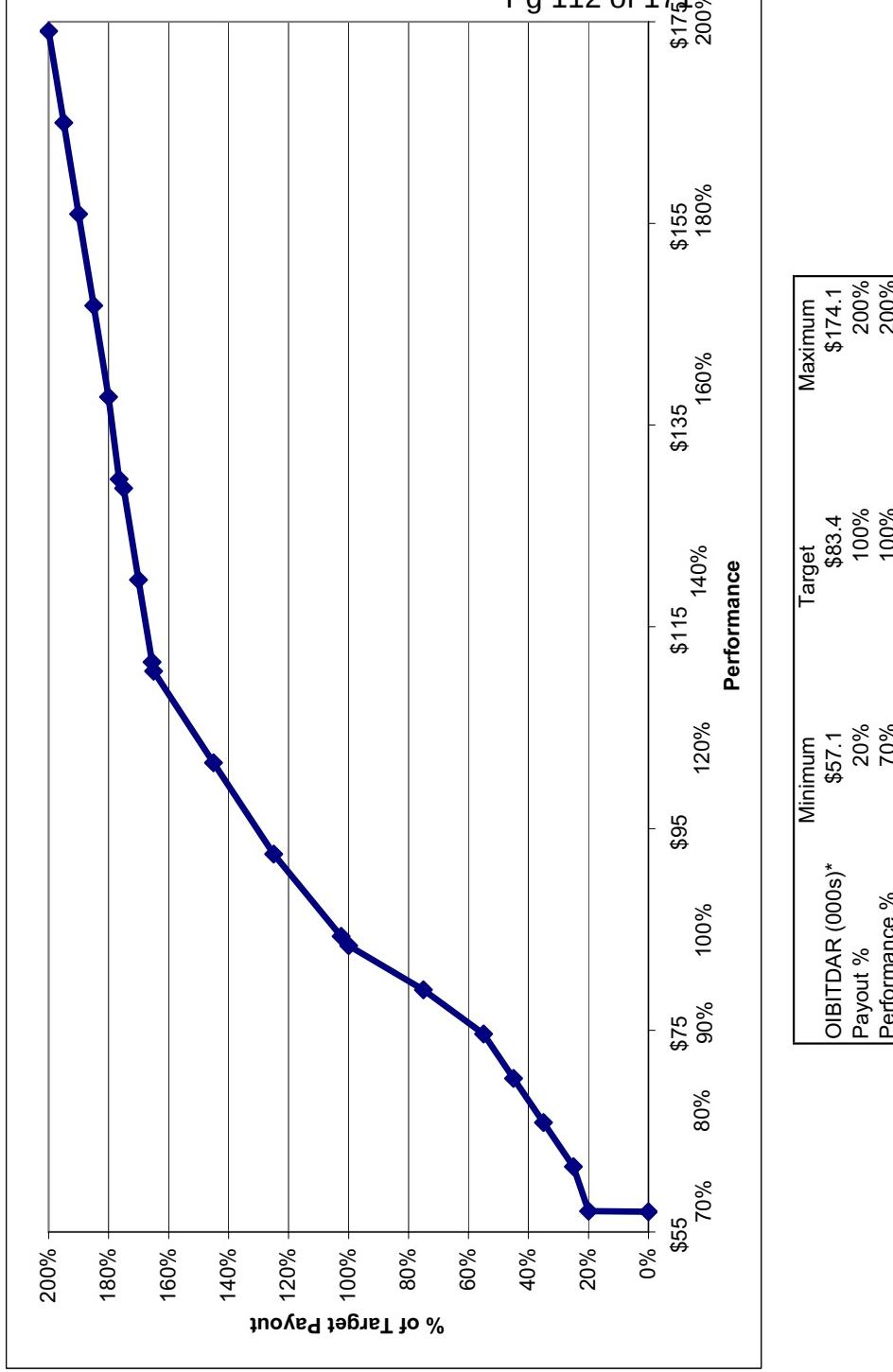


OIBITDAR (000s)*	Minimum Payout %	Target Payout %	Maximum Payout %
\$279.4	\$167.9	\$193.0	\$279.4

* Targets do not include any possible GM contribution or results of modifications of labor agreements.

\$ Performance (in millions)	% Performance	% Non-DSB Payout	% Non-DSB Payout
\$167.8	69%	0	0
\$167.9	70%	20%	20%
\$172.1	75%	25%	25%
\$176.3	80%	35%	35%
\$180.5	85%	45%	45%
\$184.6	90%	55%	55%
\$188.8	95%	75%	75%
\$193.0	100%	100%	100%
\$193.9	101%	103%	103%
\$201.6	110%	125%	125%
\$210.3	120%	145%	145%
\$218.9	130%	165%	165%
\$219.8	131%	166%	166%
\$227.6	140%	170%	170%
\$236.2	150%	175%	175%
\$237.1	151%	177%	177%
\$244.9	160%	180%	180%
\$253.5	170%	185%	185%
\$262.1	180%	190%	190%
\$270.8	190%	195%	195%
\$279.4	200%	200%	200%

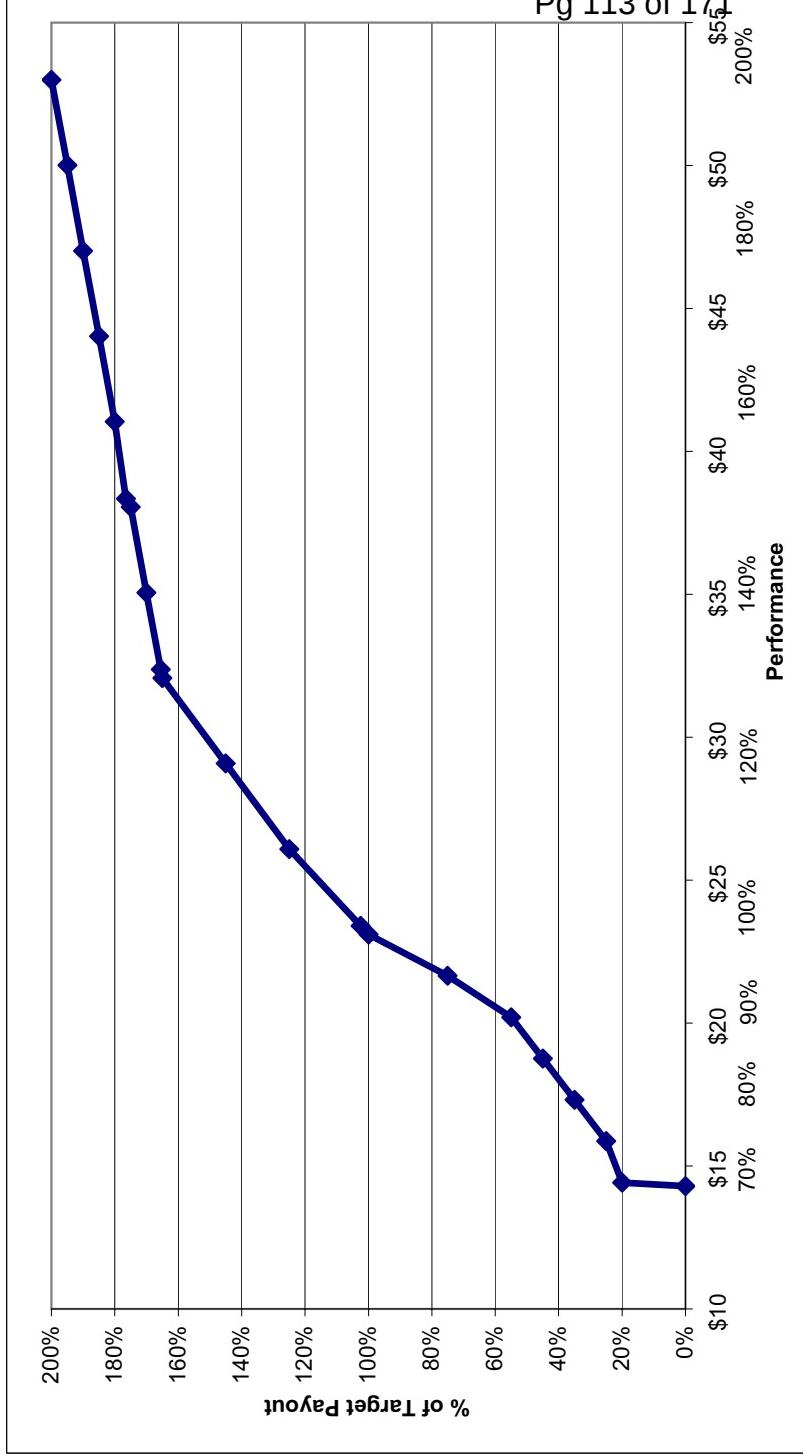
Revised Proposed P AIP Payout Curve



OIBITDAR (000s)*	Minimum Payout %	Target Payout %	Maximum Payout %
	20%	100%	200%

* Targets do not include any possible GM contribution or results of modifications of labor agreements.

Revised Proposed PSS AIP Payout Curve

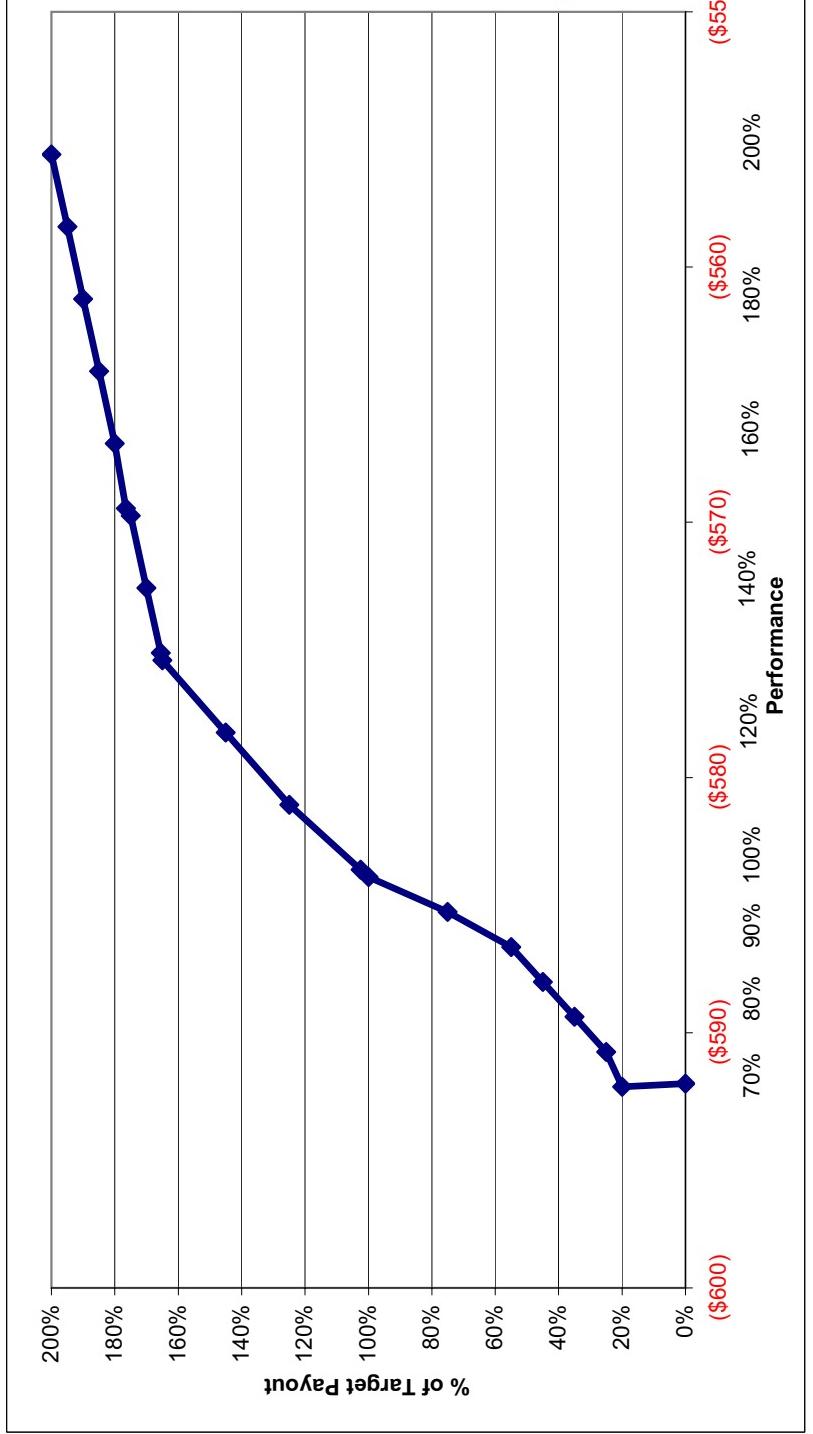


OIBITDAR (000s)*	Minimum Payout %	Target Performance %	Maximum Payout %
	\$14.4 20% 70%	\$23.1 100% 100%	\$53.0 200% 200%

* Targets do not include any possible GM contribution or results of modifications of labor agreements.

\$ Performance (in millions)	% Performance	Non-DSB % Payout	Non-DSB % Payout
\$14.3	69%	0	0
\$14.4	70%	20%	20%
\$15.9	75%	25%	25%
\$17.3	80%	35%	35%
\$18.8	85%	45%	45%
\$20.2	90%	55%	55%
\$21.7	95%	75%	75%
\$23.1	100%	100%	100%
\$23.4	101%	103%	103%
\$26.1	110%	125%	125%
\$29.1	120%	145%	145%
\$32.1	130%	165%	165%
\$32.4	131%	166%	166%
\$35.1	140%	170%	170%
\$38.0	150%	175%	175%
\$38.3	151%	177%	177%
\$41.0	160%	180%	180%
\$44.0	170%	185%	185%
\$47.0	180%	190%	190%
\$50.0	190%	195%	195%
\$53.0	200%	200%	200%

Revised Proposed AHG AIP Payout Curve

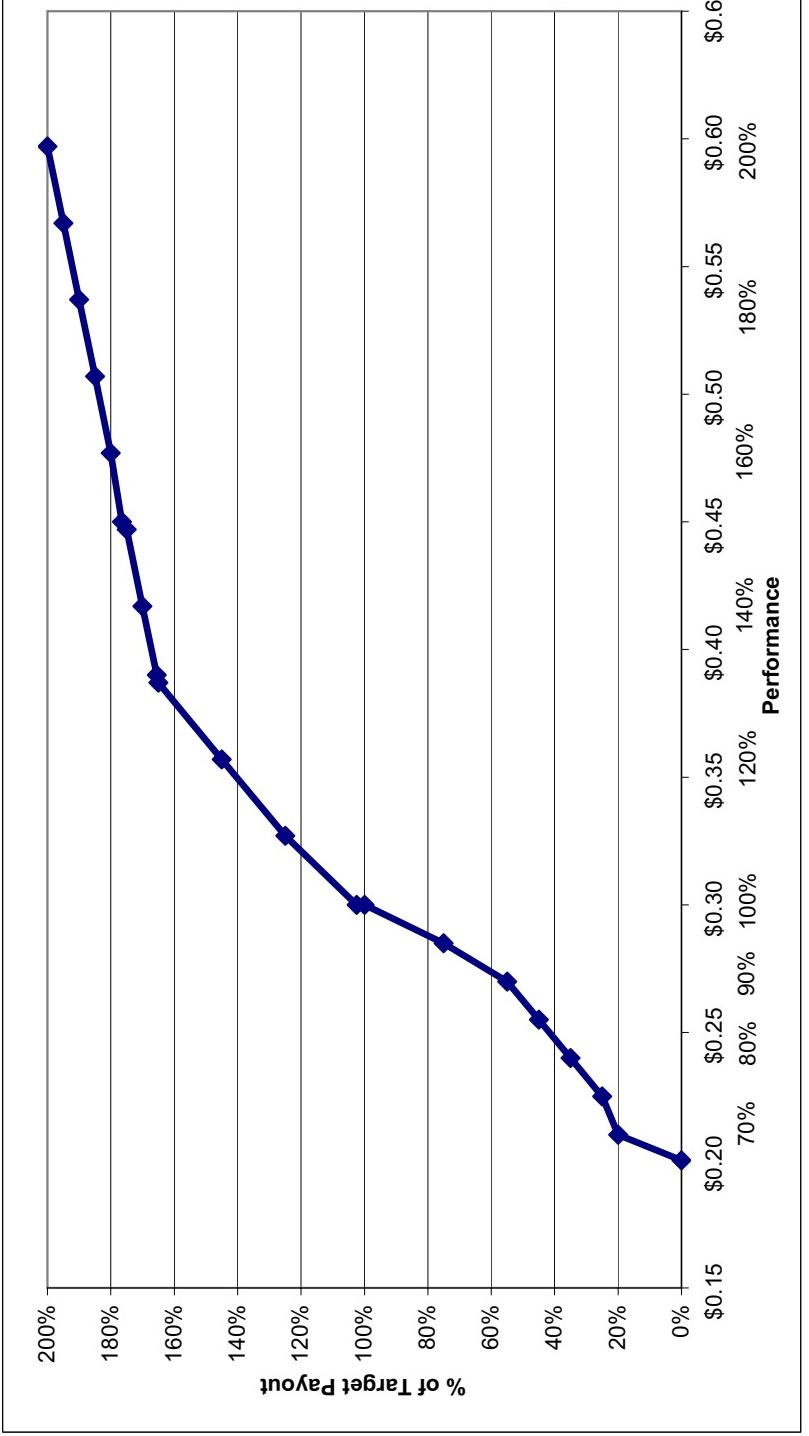


OIBITDAR (000s)*	Minimum (\$592.1)	Target (\$583.9)	Maximum (\$555.6)
Payout %	20%	100%	200%
Performance %	70%	100%	200%

* Targets do not include any possible GM contribution or results of modifications of labor agreements.

\$ Performance (in millions)	% Performance	Non-DSB % Payout	Non-DSB % Payout
(\$592.0)	69%	0	0
(\$592.1)	70%	20%	20%
(\$590.8)	75%	25%	25%
(\$589.4)	80%	35%	35%
(\$588.0)	85%	45%	45%
(\$586.6)	90%	55%	55%
(\$585.3)	95%	75%	75%
(\$583.9)	100%	100%	100%
(\$583.6)	101%	103%	103%
(\$581.1)	110%	125%	125%
(\$578.2)	120%	145%	145%
(\$575.4)	130%	165%	165%
(\$575.1)	131%	166%	166%
(\$572.6)	140%	170%	170%
(\$569.7)	150%	175%	175%
(\$569.5)	151%	177%	177%
(\$566.9)	160%	180%	180%
(\$564.1)	170%	185%	185%
(\$561.2)	180%	190%	190%
(\$558.4)	190%	195%	195%
(\$555.6)	200%	200%	200%

Revised Proposed Medical AIP Payout Curve



OIBITDAR (000s)*	Minimum	Target	Maximum
Payout %	\$0.2	\$0.3	\$0.6
Performance %	20%	100%	200%

* Targets do not include any possible GM contribution or results of modifications of labor agreements.

\$ Performance (in millions)	% Performance	Non-DSB % Payout	DSB % Payout
\$0.2	69%	0	0
\$0.2	70%	20%	20%
\$0.2	75%	25%	25%
\$0.2	80%	35%	35%
\$0.3	85%	45%	45%
\$0.3	90%	55%	55%
\$0.3	95%	75%	75%
\$0.3	100%	100%	100%
\$0.3	101%	103%	103%
\$0.3	110%	125%	125%
\$0.4	120%	145%	145%
\$0.4	130%	165%	165%
\$0.4	131%	166%	166%
\$0.4	140%	170%	170%
\$0.4	150%	175%	175%
\$0.5	151%	177%	177%
\$0.5	160%	180%	180%
\$0.5	170%	185%	185%
\$0.5	180%	190%	190%
\$0.6	190%	195%	195%
\$0.6	200%	200%	200%

EXHIBIT H

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
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- and -

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Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

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Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
	:
In re	:
	Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	Case No. 05-44481 (RDD)
	:
	(Jointly Administered)
Debtors.	:
	X

NOTICE OF REVISED LIST OF
DEBTORS' ORDINARY COURSE PROFESSIONALS

PLEASE TAKE NOTICE that pursuant to the Order Under 11 U.S.C. §§ 327,
330, And 331 Authorizing Retention Of Professionals Utilized By Debtors In Ordinary Course

Of Business dated November 4, 2005 (the "Order"), the Debtors are authorized to employ and retain additional professionals utilized by the Debtors in the ordinary course of business (collectively, the "Ordinary Course Professionals") in their sole discretion without the need to file individual retention applications for each by filing with the Bankruptcy Court a supplement to Exhibit 1 to the Order. The Debtors' First Revised List Of Ordinary Course Professionals (the "First Revised OCP List") is attached hereto as Exhibit A.

PLEASE TAKE FURTHER NOTICE that pursuant to the Order, each Ordinary Course Professional included in the First Revised OCP List that was not previously included on Exhibit 1 to the Order shall file with this Court, and serve on the "Interested Parties" (as described in the Order), an Affidavit of Legal Ordinary Course Professional, substantially in the form of the affidavit attached as Exhibit 2 to the Order, or an Affidavit of Non-Legal Ordinary Course Professional, substantially in the form of the affidavit attached as Exhibit 3 to the Order, as applicable (Exhibit 2 and Exhibit 3, together, the "Affidavit").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order, the Interested Parties shall have 10 days after receipt of each Ordinary Course Professional's Affidavit (the "Affidavit Objection Deadline") to object to the retention of such Ordinary Course Professional. The objecting party shall serve any such objection upon the Interested Parties and the respective Ordinary Course Professional on or before the Affidavit Objection Deadline. If any such objection cannot be resolved within 10 days of its receipt, the matter shall be scheduled for hearing before this Court at the next regularly-scheduled omnibus hearing occurring more than ten days thereafter or such date otherwise agreeable to the parties thereto.

PLEASE TAKE FURTHER NOTICE that if no objection is received from any of the Interested Parties on or before the Affidavit Objection Deadline with respect to any particular Ordinary Course Professional, or if any objection submitted is timely resolved as set forth above, the Debtors shall be authorized, without further order of this Court, to retain such professional as a final matter.

Dated: New York, New York
February 9, 2006

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
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- and -

By: s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
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New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Exhibit A
First Revised List Of Ordinary Course Professionals

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
A.S.K. Services, Inc.	42180 Ford Rd., Ste. 101 Canton, MI 48187	Legal Services
Adams & Adams	PO Box 1014 Pretoria 0001 South Africa	Legal Services*
Adelson, Testan & Bruno	100 Ocean Gate, Ste. 830 Long Beach, CA 90802	Legal Services
Alvarez, Notzon & Gutierrez, LLP	415 Shiloh Dr. Laredo, TX 78045	Legal Services
American Appraisal Associates	411 E. Wisconsin Ave., Ste. 1900 Milwaukee, WI 53201	Tax Consultancy Services
Anne Murphy Patent Services	PO Box 2128 Eads St. Arlington, VA 22202	Non - Legal IP Services
Antonelli Terry Stout & Krause, LLP	1300 N. 17th St., Ste. 1800 Arlington, VA 22209	Legal Services
Arent, Fox, Kintner, Plotkin & Kahn PLLC	1050 Connecticut Ave. N.W. Washington, DC 20036	Legal Services
Asset Management Resources, Inc.	26211 Central Park Blvd. Southfield, MI 48076	Tax Consultancy Services
Association of Business Advocating Tariff Equity (A.B.A.T.E.)	PO Box 67000 Detroit, MI 48267	Legal Services

* Certain of the services indicated by an asterisk (*) are, to some extent, provided by a non-U.S. professional and/or performed outside of the United States. The Debtors nevertheless submit that such services provide a direct benefit to the Debtors' estates.

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Baker & McKenzie LLP	<p>660 Hansen Way Palo Alto, CA 94304</p> <p>805 3rd Ave. New York, NY 10022</p> <p>815 Connecticut Ave. N.W. Washington, DC 20006</p> <p>701 Brickell Ave., Ste. 1600 Barnett Tower Miami, FL 33131</p> <p>PO Box 10220 El Paso, TX 79995</p> <p>One Prudential Plaza 130 E. Randolph Dr. Chicago, IL 60601</p> <p>32 Avenue Kleber BP 2112 75771 Paris Cedex 16 France</p> <p>Avda. Leandro N. Alem 1110, piso 13 Cdad. de Buenos Aires C.P. C1001AAT Argentina</p> <p>Pl. Triunfo de la Republica 3304, Piso 2 Partido Escobedo 32330 Juarez, Chihuahua Mexico</p> <p>Trench, Rossi e Wantanabe - Advogados Av. Dr. Chucri Zaidan, 920, 13 andar Market Place Tower I São Paulo, SP, 04583-904 Brazil</p> <p>100 New Bridge Street London EC4V 6JA United Kingdom</p>	Tax Legal and Consulting Services*
Balch & Bingham LLP	PO Box 306 Birmingham, AL 35201	Legal Services
Barnes & Thornburg LLP	1313 Merchant Bank Bldg. 11 S. Meridan St. Indianapolis, IN 46204	Legal Services
Barnett Associates, Inc.	61 Hilton Ave. Garden City, NY 11530	Tax Consultancy Services
Bell Anderson & Sanders LLC	496 Broadway Laguna Beach, CA 92651	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Berger & Berger	555 International Dr., Ste. 800 Buffalo, NY 14221	Legal Services
Beusse, Brownlee, Wolter, Mora & Maire, P.A.	390 N. Orange Ave. Ste. 2500 Orlando, FL 32801	Legal Services
Birch, de Jongh & Hindels	Poinsettia House at Bluebeard's Castle 1330 Estate Tarrnebjerg St. Thomas, Virgin Islands 00802	Legal Services
Bliss McGlynn P.C.	2075 W. Big Beaver Rd., Ste. 600 Troy, MI 48084	Legal Services
BNP Paribas Securities Corp.	787 7th Ave. New York, NY 10019	Investment Banking Services
Boehl Stopher & Graves, LLP	400 West Market St., Ste. 2300 Louisville, KY 40202	Legal Services
Booth Udall, PLC	1423 S. Higley Rd., Ste. 110 Mesa, AZ 85206	Legal Services
Bowman and Brooke LLP	50 W. Big Beaver Rd., Ste. 600 Troy, MI 48084 150 S. 5th St., Ste. 2600 Minneapolis, MN 55402 160 W. Santa Clara St., Ste. 1150 San Jose, CA 95113 PO Box 1414 NCB 13 Minneapolis, MN 55480 Riverfront Plaza West Tower 901 E. Byrd St., Ste. 1500 Richmond, VA 23219	Legal Services
Braun Kendrick Finkbeiner PLC	Second National Bank Bldg. 101 Fashion Sq. Blvd. Saginaw, MI 48603	Legal Services
Brennan Steil & Basting SC	1 East Milwaukee St. Janesville, WI 53547	Legal Services
Brown & James, P.C.	Richland Executive Plaza 525 West Main, Ste. 200 Belleville, IL	Legal Services
BSI America Inc.	12110 Sunset Hills Road, Ste. 140 Reston, VA 20190 13910 Collections Center Dr. Chicago, IL 60693	Auditing Services
BSI Management Systems	12110 Sunset Hills Rd., Ste. 140 Reston, VA 20190 13910 Collections Center Dr. Chicago, IL 60693	Auditing Services
Bugbee & Conkle	National City Bank Bldg. 405 Madison, Ste. 1300 Toledo, OH 43604	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
C&S Patent and Law Office	KPO Box 103 Seoul 110 601 Republic of Korea	Legal Services*
Cabinet Michel Poupon	3 Rue Ferdinand Brunot 88026 Epinal Cedex France	Legal Services*
Cadena Law Firm, P.C.	1017 Montana Ave. El Paso, TX 79902	Legal Services
Cardinal Law Group	1603 Orrington Ave., Ste. 2000 Evanston, IL 60201	Legal Services
Cattel, Tuyn & Rudzewicz, PLLC	Governers Place 33 Bloomfield Hills Pkwy, Ste. 120 Bloomfield Hills, MI 48304	Legal Services
Charles K. Veenstra	631 Windsor Run Bloomfield Hills, MI 48304	Legal Services
Cherry, Edson and Kelly	175 Fulton Ave. Hempstead, NY 11550	Legal Services
Chester Willcox & Saxbe LLP	65 E. State St. Ste. 1000 Columbus, OH 43215	Legal Services
Chevez Abogados, S.C.	Bosque de Ciruelos 168, 6º Piso Bosques de las Lomas 11700 Mexico, D.F. Mexico	Legal Services*
China Patent Agent (H.K.) Ltd.	China Patent Agent HK Ltd 23 Harbour Rd. Wanchai Hong Kong Hong Kong China Patent Agent (HK) Ltd Bank of China Harbour Rd. Hong Kong Hong Kong	Legal Services*
Christie, Parker & Hale, LLP	350 W. Colorado Blvd., Ste. 500 Pasadena, CA 91109	Legal Services
Ciara Systems, Inc.	13112 Ludlow Huntington Woods, MI	Legal Services
Clark Consulting	101 Constitution Ave. N.W. Washington, D.C. 20001	Tax Advisory and Advocacy Services
Clark Hill P.L.C.	500 Woodard Ave., Ste. 3500 Detroit, MI 48226 1600 First Federal Bldg. 1001 Woodward Ave. Detroit, MI 48226	Legal Services
Clark, Thomas & Winters, PC	PO Box 1148 Austin, TX 78767	Legal Services
Clayton UTZ	Level 18, 333 Collins St. Melbourne Vic, Australia 3000	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Colin Hull	PO Box 827 London Colney St. Albans Herts. AL1 9AB United Kingdom	
Conestoga-Rovers & Associates, Inc.	2055 Niagara Falls Boulevard, Ste. 3 New York, NY 14304	Legal Services
Consortium Industriel	Commercial & Maritime 19, Boulevard Imam Ali Kenitra Morocco	Customs Consultancy*
Conway McKenzie & Dunleavy Inc.	401 S. Old Woodward, Ste. 340 Birmingham, MI 48009	Legal Services
Coolidge Wall Womsley & Lombard Co. LPA	33 W. First St., Ste. 600 Dayton, OH 45402	Legal Services
Couch White, LLP	540 Broadway Albany, NY 12201	Legal Services
Couzens, Lansky Fealk Ellis Roeder & Lazar, PC	39395 West 12 Mile Road, Ste. 200 Farmington Hills, MI 48334	Legal Services
Cramer & Laws	Hubertusstrasse 15 D-59929 Brilon, Germany	Legal Services*
Crew & Buchanan	2580 Kettering Tower Dayton, OH 45423	Legal Services
Crowley Stringer & Fenske LLP	456 Montgomery Street, 17th Fl. San Francisco, CA 94104	Legal Services
Customs Network Ltd.	36 Park Rd. Benfleet Essex SS7 3PP United Kingdom	Customs Advocacy*
Dechert LLP	30 Rockefeller Plaza New York, NY 10112	Tax Legal Services
Deloitte & Touche	6 Shenton Way #32-00 DBS Building Tower Two 068809 Singapore 17,21,22Fl., Korea First Bank Building 100 Gongpyeong-dong, Jongro, Seoul 110-702 Korea 30/F Bund Center 222 Yan An road East Shanghai 200002 China	Tax Services*
DePenning & DePenning	10 Government Place East Kolkata 700 069 India	Legal Services*

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Det Norske Veritas	16340 Park Ten Place, Ste. 100 Houston, TX 77084 3 Cathedral Street Palace House London SE1 9DE United Kingdom CO Banque Nationale de Paris 77 Blvd. Richelieu 92500 Rueil Malmaison France 64 Avenue D Haifa Hermes Park Bt A Marseille 13008 France	Auditing Services*
Dewitt Ross & Stevens	Capitol Square Office 2 E. Mifflin St., Ste. 600 Madison, WI 53703	Legal Services
Dickinson Wright P.L.L.C.	500 Woodward Ave., Ste. 4000 Detroit, MI 48226	Legal Services
Dierker & Associates, PC	3331 W. Big Beaver Rd., Ste. 109 Troy, MI 48084	Legal Services
Dinsmore & Shohl, LLP	255 East Fifth Street, Ste. 1900 Cincinnati, OH 45202 175 South Third St., 10 th Floor Columbus, OH 43215 1 South Main Street, Ste. 1300 Dayton, OH 45402	Legal Services
DLA Piper Rudnick Gray Cary US LLP	2000 University Avenue East Palo Alto, CA 94303	Legal Services
Donald E. Shrey Ph.D., CRC dba University Rehabilitation, Inc.	5058 MSB 231 Albert Sabin Way Cincinnati, OH 45267	Legal Services
Downs & Stanford, P.C.	2001 Bryan St., Ste. 4000 Dallas, TX 75201	Legal Services
Drew & Napier	20 Raffles Place #17-00 Ocean Towers Singapore 048620 Singapore	Tax Consultancy Services*
Drew, Eckl & Farnham, LLP	Drew Eckl & Farnham LLP 880 W. Peachtree St. N.W. Atlanta, GA 30357	Legal Services
Drinker Biddle & Reath LLP	1 Logan Square 18th & Cherry Streets Philadelphia, PA 19103	Legal Services
DuCharme, McMillan & Associates, Inc.	312 Plum Street Suite 1100 Cincinnati, OH 45202	Tax Compliance Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Due, Doyle, Fanning, Ewing & Metzger, LLP	55 Monument Circle 900 Circle Tower Bldg. Indianapolis, IN 46204	Legal Services
Dykema Gossett P.L.L.C.	400 Renaissance Ctr. PO Box 79001, Drawer 1787 Detroit, MI 48243 55 East Monroe Street Chicago, IL 60603	Legal Services
Eldridge Cooper Steichen & Leach, PLLC	110 W. 7th St., Ste. 200 Tulsa, OK 74119	Legal Services
Ernst & Young	6 rue Jean Monnet L2180 Luxembourg	Tax Services
Ernst & Young AG	Rothenbaumchaussee 78 20148 Hamburg Postfach 30 17 09 2036 Hamburg Germany	
Ernst & Young Hua Ming	23/F, 989 Changle Road Shanghai, 200031 PRC	
Ernst & Young Tower	B-26 Qutab Institutional Area New Delhi, 110016 India	
Evans, Pletkoic & Rhodes, P.C.	26125 Woodward Ave. Huntington Woods, MI 48070	Legal Services
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Falkowski PLLC	PO Box 650 Novi, MI 48376-0650	Legal Services
Fennemore Craig, Professional Corporation	3003 North Central Ave., Ste. 2600 Phoenix, AZ 85012	Legal Services
Foster, Swift, Collins & Smith, P.C.	313 S. Washington Sq. Lansing, MI 48933	Legal Services
Frost Brown Todd LLC	2200 PNC Center 201 East Fifth Street Cincinnati, OH 45202-4182	Legal Services
Fulbright & Jaworski LLP	666 5th Ave. New York, NY 10103	Legal Services
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Garcia & Villarreal LLP	4401 North McColl Road Mcallen, TX 78504	Legal Services
Gielowski and Steiner, LLP	135 Delaware Avenue, Ste. 405 Buffalo, NY 14202	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Global Quality Institute	37 Marotta Ave. Brampton, ON L6X 4W9 Canada	Auditing Services
Goldberg Segalla LLP	665 Main St., Ste. 400 Buffalo, NY 14203	Legal Services
Gowling Lafleur Henderson LLP	Box 466, Station D Ottawa, ON K1P 1C3 Canada 160 Elgin St., Ste. 2600 Ottawa, ON K1P 1C3 Canada	Legal Services*
Grassi & Toering, PLC	888 West Big Beaver Road, Ste. 750 Troy, MI 48084	Legal Services
Gresk & Singleton	950 S. Meridian St., #410 Indianapolis, IN 46225	Legal Services
Gwinn & Roby	4100 Renaissance Twr. 1201 Elm St. Dallas, TX 75270	Legal Services
Hack, Piro, O'Day, Merklinger, Wallace & McKenna, P.A.	30 Columbia Tkp. Florham Park, NJ 07932	Legal Services
Hamberger & Weiss	1725 Statler Towers 107 Delaware Ave. Buffalo, NY 14202	Legal Services
Harlan and Harlan	1360 S. 5th St. St. Charles, MO 63301	Legal Services
Harris Beach LLP	99 Garnsey Rd. Pittsford, NY	Legal Services
Hartman & Hartman P.C.	15 N. Franklin, Ste. 250 Valparaiso, IN 48383 552 E. 700 N. Valparaiso, IN 46383	Legal Services
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<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Hogan & Hartson, LLP	555 13th St. N.W. Washington, D.C. 2004	Legal Services*
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Horwood, Marcus & Berk Chartered	180 N. Lasalle St. Chicago, IL 60601	Tax Consultancy Services
Hudson, Potts & Bernstein	130 Desiard St. Monroe, LA 71210	Legal Services
Hunton & Williams LLP	Bank of America Plaza, Ste. 4100 600 Peachtree Street, N.E. Atlanta, GA 30308-2216	Legal Services
Huron Consulting Services LLC	550 W. Van Buren St. Chicago, IL 60607	Financial Advisory Services
Ice Miller	1 American Sq., #82001 Indianapolis, IN 46282	Legal Services
INDIEC Indiana Industrial Energy Consumers, Inc.	1700 1 American Sq. Box 82053 Indianapolis, IN 46282-0003	Legal Services
Ivins, Phillips & Barker Chartered	1700 Pennsylvania Ave., N.W. Washington, D.C. 20006	Legal Services
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Kevin P. Weldon	5935 Westchester St. Alexandria, VA 22310	Legal Services

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Lewis & Kappes, P.C.	c/o Jon P Wickes, Jr. PO Box 82053 1700 One American Sq. Indianapolis, IN 46282	Legal Services
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Locker & Lee	6600 E. Campus Circle Dr., Ste. 310 Irving, TX 75063	Legal Services
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Marcus Orbelius, Ekonom Support AB	Talkkrogsplan 93, 122 60 ENSKEDE SWEDEN	
Maria Luisa Flores Garciadiego	Avenida Universidad 2014 Edificio Paraguay, Ground Fl. #4 Colonia Romero de Terreros C.P. 04310, Delegacion Coyoacan Mexico, D.F. Mexico	Customs Advisory Services*
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Marks & Clerk	Alpha Tower, Suffolk Street Queensway, Birmingham, B1 1TT UK	IP Legal Services

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Marshall, Gerstein & Borun	6300 Sears Twr. 233 S. Wacker Dr. Chicago, IL 60606	Legal Services
Marylou J. Lavoie	1 Banks Rd. Simsbury, CT 06070	Legal Services
McCarter & English	Mellon Bank Ctr., Ste. 700 1735 Market St. Philadelphia, PA 19103	Tax Consultancy Services
McCarthy Tetrault LLP	Suite 4700 Toronto Dominion Bank Twr., Box 48 Toronto, ON M5K 1E6 Canada	Legal Services*
McCarthy, Lebit, Crystal & Liffman Co., L.P.A.	1800 Midland Building 101 W. Prospect Ave. Cleveland, OH 44115	Legal Services
McDermott Will & Emery LLP	28 State St. Boston, MA 02109	Legal Services
McElroy, Deutsch, Mulvaney and Carpenter, LLC	100 Mulberry St. Newark, NJ 07102	Legal Services
McGann, Bartlett and Brown	111 Founders Plaza, Ste. 1201 East Hartford, CT 06108	Legal Services
McGlynn & Luther	500 N. Broadway, Ste. 1515 Saint Louis, MO 63102	Legal Services
McKenna Long & Aldridge LLP	1900 K St. N.W. Washington, D.C. 20006	Legal Services
McNees Wallace & Nurick LLC	P O Box 1166 100 Pine St. Harrisburg, PA 17108	Legal Services
Michael D. Schloff, PLLC	6905 Telegraph Rd., Ste. 215 Bloomfield Hills, MI 48301	Legal Services
Micheal, Best and Fredrick LLP	100 E. Wisconsin Ave., S300 Milwaukee, WI 53202	Legal Services
Miller Johnson Snell & Cummiseky, PLC	800 Calder Plaza Bldg., 250 Monroe Ave. Grand Rapids, MI 16203	Legal Services
Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, PC	1 Financial Ctr. Boston, MA 02111	Legal Services
Moffatt Thomas Barrett Rock & Fields -Chartered	101 South Capitol Blvd., 10th Fl. Boise, Iowa 83702	Legal Services
Momsen, Leonardos & Cia	Rua Teófilo Otoni 63 10 Andar Centro Rio de Janeiro RJ 20090-080 Brazil	Legal Services*
Moore Hansen & Sumner	225 S. 6th St., Ste. 4850 Minneapolis, MN 55402	Legal Services
Mounce, Green, Myers, Safi & Galatzan	100 N. Stanton, Ste. 1700 El Paso, TX 79901-1448	Legal Services
Naciri & Associates Gide Loyrette Nouel	52, Boulevard Zerkouni Espace Erreda 5eme etage 20000 Casablanca Morocco	Customs Advisory Services Legal Services*
Narvaez law Firm, P.A.	P.O. Box 25967 Albuquerque, NM 87125	Legal Services

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Neal Gerber & Eisenberg, LLP	2 N. Lasalle St. Chicago, IL 60602	Legal Services
Ogne, Alberts & Stuart, P.C.	1869 E. Maple Rd. Troy, MI 48083	Legal Services
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Parker and Irwin	348 W. Hospitality Lane San Bernadino, CA 92408	Legal Services
Paul E. Riegel, Esq.	2525 N. 124th St. Brookfield, WI 53005	Legal Services
Paul, Hastings, Janofsky & Walker LLP	515 S. Flower St., 24th Fl. Los Angeles, CA 90071 600 Peachtree St. N.E., Ste. 2400 Atlanta, GA 30308	Legal Services
Pedersen, Keenan, King, Wachsberg & Andrzejak, P.C.	4057 Pioneer Dr., Ste. 300 Commerce Township, MI 48390	Legal Services
Pelaez Alonso, S.C.	Colonia del Valle C.P. 03100, Delegacion Benito Juarez Mexico, D.F. Mexico	Customs Advisory Services*
Phelps Dunbar LLP	Canal Place 365 Canal St. 2000 New Orleans, LA 70130 111 East Capitol, Ste. 600 Jackson, MS 39225 PO Box 23066 Jackson, MS 39255	Legal Services
Phifer & White, P.C.	L.B. Kind Building, Ste. 500 1274 Library St. Detroit, MI 48246	Legal Services
Phillips Ormonde and Fitzpatrick	367 Collins St. Melbourne 3000 Australia PO Box 323 Collins St. W. 8007 Melbourne Australia	Legal Services*
Pillsbury Winthrop Shaw Pittman LLP	2 Houston Ctr. 909 Fannin, 22nd Fl. Houston, TX 77010 PO Box 60000 San Francisco, CA 94160	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Pinhiero Neto Advogados	Rua Boa Vista 254 9 01014-901 Sao Paulo Brazil SCS-Quadra 1 Bloco I 6 Andar Cep 70304 900 Brasilia DF Brazil	Legal Services*
Plews Shadley Racher & Braun	1346 N. Delaware St. Indianapolis, IN 46202	Legal Services
Plunkett & Cooney, P.C.	38505 Woodward, Ste. 2000 Bloomfield Hills, MI 48304 900 Marquette Bldg. 243 W. Congress, Ste. 800 Detroit, MI 48226 1695 Woodward Ave., Ste. 210 Bloomfield Hills, MI 48013	Legal Services
Porterfield, Harper & Mills, P.A.	22 Inverness Center Pkwy, Ste. 600 Birmingham, AL 35242 PO Box 530790 Birmingham, AL 35253	Legal Services
PriceWaterhouseCoopers	1301 K Street N.W. Suite 800W Washington, DC 20005 Marino Escobedo 573 Col. Rincon Del Bosque Mexico DF 11580 Mexico AV Tecnologico 100 Piso 6 76030 Queretaro Qro Mexico North American Center 5700 Yonge St., Ste. 1900 North York, ON M2M 4K7 Canada 202 Hi Bin Road Shanghai 200021 China	Tax Advisory and Advocacy Services*
Prichard, Hawkins, Davis & Young, LLP	Union Square, Ste. 600 10101 Reunion Place San Antonio, TX 78216	Legal Services
Quan, Burdette & Perez, P.C.	5177 Richmond Ave., Ste. 800 Houston, TX 77056	Legal Services
Quarles & Brady LLP	441 East Wisconsin Avenue, Ste. 2040 Milwaukee, WI 53202	Legal Services

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Quattlebaum, Grooms, Tull & Burrow PLLC	111 Center St., Ste. 1900 Little Rock, AR 72201	Legal Services
Ralph L. Hensler	1623 3rd Ave. 20G New York, NY 10128	Legal Services
Reising, Ethington, Barnes Kisselle, P.C.	201 W. Big Beaver Ste. 400 Troy, MI 48084	Legal Services
Robin, Carmack and Gonia, LLP	14771 Plaza Dr., Ste. D Tustin, CA 92780	Legal Services
Roetzel and Andress	222 S. Main St. Akron, OH 43308	Legal Services
Rogitz & Associates	750 B St., Ste. 3120 Symphony Twr. San Diego, CA 92101	Legal Services
Rumberger Kirk & Caldwell P.A.	300 S. Orange Ave. Lincoln Plaza, Ste. 1400 Orlando, FL	Legal Services
Russell & Stoychoff	2855 Coolidge Hwy, #218 Troy, MI 48084	Legal Services
Sager and Savage	5152 Katella Ave., Ste. 104 Los Alamitos, CA 90720	Legal Services
Samil PricewaterhouseCoopers	Kukje Center Building 191191 Hankangro 2ga Yongsanku Seoul 140-702 Korea	Tax Services*
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Scheuer Mackin & Breslin LLC	11025 Reed Hartman Highway Cincinnati, OH 45242	Legal Services
Schmeiser, Olson & Watts	18 E. University Dr., Ste. 101 Mesa, AZ 85201 3 Lear Jet Lane, Ste. 201 Latham, NY 12110 125 High Rock Ave. Saratoga Springs, NY 12866	Legal Services
Secrest, Wardle, Lynch, Hampton, Turex and Morley P.C.	30903 Northwestern Hwy. Farmington Hills, MI 48334 PO Box 634213 Cincinnati, OH 45263	Legal Services
Seyfarth Shaw LLP	55 East Monroe Street, Ste. 4200 Chicago, IL 60603	Legal Services
Sidley Austin Brown & Wood LLP	Square de Meeus 35 B-1000 Brussels Belgium	Legal Services*
Slage, Bernard & Gorman, P.C.	600 Plaza W. Bldg. 4600 Madison Ave., Ste. 600 Kansas City, MO	Legal Services
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Smith, Gambrell & Russell, L.L.P.	1850 M Street N.E., Ste. 800 Washington, DC 20036 1230 Peachtree St. N.E., Ste. 3100 Atlanta, GA 30309	Legal Services
Snell & Wilmer LLP	One Arizona Ctr. 400 E. Van Buren, 10th Fl. Phoenix, AZ 85004 1500 Citibank Twr. 1 S. Church Ave. Tucson, AZ 85701	Legal Services
Squire, Sanders & Dempsey, L.L.P. - DC	1201 Pennsylvania Ave. N.W. 5th PO Box 407 Washington, DC 20004 1300 Huntington Ctr. 41 S. High St. Columbus, OH 43215 PO Box 643051 Cincinnati, OH 45264	Legal Services
Stockwell, Harris, Widom and Woolv	3580 Wilshire Blvd., #1900 Los Angeles, CA 90010	Legal Services
Stout Risius Ross, Inc.	32255 Northwestern Highway, Ste. 201 Farmington Hills, MI 48334	Valuation Services
Suri & Company	Flat No. 12 Golf Apartments Sujan Singh Park Maharishi Raman New Delhi 110003, India	Legal Services*
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Thompson & Knight LLP	1700 Pacific Ave., Ste. 3300 Dallas, TX 75201	Legal Services
Thorn Gershon Tymann and Bonanni, LLP	P.O. Box 15054 Albany, NY 12212	Legal Services
Towers Perrin	1000 Town Center, Ste. 950 Southfield, MI 48075-1225	Non-Legal Services
Tsar and Tsai	8th Fl. 245 Dunhua S. Rd. Sec 1 Taipei 106 ROC Taiwan, Province of China	Legal Services*
Turner Reid Duncan Loomer & Patton P.C.	1355 E. Bradford Pkwy, Ste. A Springfield, MO 65804	Legal Services
UHY Mann Frankfort Stein & Lipp Advisors, Inc.	12 Greenway Plaza, 8th Fl. Houston, TX 77046	Legal Services
Vereenidge	PO Box 87930 2508 DH Den Haag Netherlands	Legal Services*
Vicky Farah Law Offices	201 E. Liberty St. Ann Arbor, MI 48104	Legal Services
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Washington Patent Services, Inc.	The Office Complex of Pasadena 933 Oleander Way S., Ste. 3 South Pasadena, FL 33707	Legal Services
Watkins Ludlam Winter & Stennis, P.A.	633 North State St. P.O. Box 427 Jackson, MS 39205	Legal Services
Wax Law Group	2118 Wilshire Blvd., Ste. 407 Santa Monica, CA 90403	Legal Services
Webb Law Firm	436 7th Ave., Ste. 700 Pittsburgh, PA 15219	Legal Services
Webb Ziesenhein Logsdon Orkin & Hanson, P.C.	700 Kopper Bldg. 436 7th Ave., Ste. 700 Pittsburgh, PA 15219	Legal Services
Wells, Anderson & Race, LLC	1700 Broadway, Ste. 1020 Denver, CO 80290	Legal Services
Wesley D. Pack Jr.	201 Donna Mae Lane Leonard, MI 48367 16533 E. Campbell Gilbert, AZ 85234	Legal Services
White and Williams LLP	1800 One Liberty Pl. Philadelphia, PA 19103	Legal Services
WIEG, Inc.	10 E. Doty St., Ste. 800 Madison, WI 53703	Legal Services
Williams & Williams	43 Court St., Ste. 1000 Buffalo, NY 14202	Legal Services
Wimer Law Offices, P.C.	655 Allegheny Avenue Oakmont, PA	Legal Services
Wise, Carter, Child & Caraway	600 Heritage Bldg. 401 East Capitol St., Ste. 600 Jackson, MS 39201 P O Box 651 Jackson, MS 39205	Legal Services
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Wright Lindsey & Jennings LLP	200 W. Capitol Ave., Ste. 2300 Little Rock, AR 72201	Legal Services
Young & Basile P.C.	3001 W. Big Beaver Rd., Ste. 624 Troy, MI 48084	Legal Services

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EXHIBIT I

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re : Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION, et al., :
: (Jointly Administered)
Debtors. :
:
-----x

ORDER UNDER 11 U.S.C §§ 105(a) AND 363(b) AUTHORIZING
DEBTORS TO PAY CERTAIN FINANCIAL ADVISOR FEES AND
EXPENSES INCURRED BY THE UNITED AUTOMOBILE, AEROSPACE AND
AGRICULTURAL IMPLEMENT WORKERS OF AMERICA AND THE INTERNATIONAL
UNION OF ELECTRONIC, ELECTRICAL, SALARIED, MACHINE AND
FURNITURE WORKERS-COMMUNICATIONS WORKERS OF AMERICA

("UAW AND IUE-CWA FINANCIAL ADVISOR PAYMENT ORDER ")

Upon the motion, dated January 30, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. §§ 105(a) and 363(b) authorizing the Debtors to pay certain financial advisor fees and expenses incurred by the United Automobile, Aerospace And Agricultural Implement Workers Of America ("UAW") in connection with the UAW's retention of Lazard Frères & Co. LLC ("Lazard") and Milliman, Inc. ("Milliman"), and incurred by the International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communications Workers of America (the "IUE-CWA") in connection with the IUE-CWA's retention of Chanin Capital Partners L.L.C. ("Chanin") (the UAW and IUE-CWA being referred to herein collectively as the "Unions," and Lazard, Milliman, and Chanin being referred to herein collectively as the

"Financial Advisors"); and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED THAT:

1. The Motion is GRANTED as provided herein.
2. Pursuant to 11 U.S.C. §§ 105(a) and 363(b), the Debtors are authorized to pay to each of Lazard and Chanin \$175,000 per month for financial advisory services rendered to the Unions in connection with the Debtors' chapter 11 cases, plus an additional amount for expenses incurred in connection therewith, and up to \$100,000 per month to Milliman for actuarial services rendered to the UAW, plus an additional amount for expenses incurred in connection therewith (the foregoing payments to all of the Financial Advisors being referred to herein collectively as the "Advisor Fees"), provided, however, that prior to the payment of any Advisor Fees, each of the Financial Advisors shall be required to (a) file a declaration with this Court confirming that it has not entered into any agreement to share the payments it receives under this Order with any other person or entity, and (b) submit to the Debtors and the official committee of unsecured creditors (the "Creditors' Committee") on a monthly basis a statement specifying the services performed and the disbursement and expenses incurred and shall provide such supporting documentation for each statement as the Debtors or Creditors' Committee shall reasonably require.
3. In the event that either the Debtors or the Creditors' Committee have an objection to any of the compensation or reimbursement sought in a particular statement, the

Debtors shall withhold payment of that portion of the fee statement to which the objection is directed until such time as the objection is resolved or so ordered by the Court.

4. The Unions have agreed, and it is hereby ordered, that any Advisor Fees paid by the Debtors shall be applied against and considered part of any distribution in respect of any resolution of any claims the Unions may have (without diminishing any claims employees may have) against the Debtors in these chapter 11 cases, whether by settlement agreement or judgment of this Court.

5. The Debtors shall not be party to any engagement agreement between the Unions and their Financial Advisors and shall not assume or be subject to any obligations or liabilities arising as a result of such engagement except with respect to the payment of fees and expenses as set forth in this Order.

6. Subject to the monthly caps and terms provided herein, each Financial Advisor may seek, in its first request for compensation and reimbursement of expenses pursuant to this Order, compensation for work performed and reimbursement for expenses incurred during the period beginning on the date of the Financial Advisor's retention (which, in the case of Lazard, is November 1, 2005; in the case of Chanin, is November 21, 2005; and, in the case of Milliman, is November 22, 2005) and ending on the date of their first request.

7. The Debtors shall maintain a unilateral right to terminate the commitment to pay the Advisor Fees at any time upon 30 days' notice to the Unions. The Creditors' Committee shall have the right to seek to terminate the payment of the Advisor Fees if the Creditors' Committee determines that, under all of the circumstances, the payments authorized by the Motion are no longer providing a significant benefit to the estate.

8. To the extent that the Debtors' payment of the Advisor Fees in any way implicates the limitations of Section 302(a) of the Labor Management Relations Act (LMRA), 29 U.S.C. § 186, such Advisor Fees fall within the exception provided under Section 302(c)(2), 29 U.S.C. § 186(c)(2).

9. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

10. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
February 9, 2006

/s/ ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT J

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05 - 44481 (RDD)
:
Debtors. : (Jointly Administered)
:
-----x

FIRST AMENDED SCHEDULING ORDER ON DEBTORS' MOTIONS TO
(I) REJECT COLLECTIVE BARGAINING AGREEMENTS UNDER SECTION 1113(c) AND
(II) ELIMINATE RETIREE MEDICAL AND LIFE INSURANCE BENEFITS
FOR UNION-REPRESENTED RETIREES UNDER SECTION 1114(g)

("FIRST AMENDED SECTIONS 1113 AND 1114 SCHEDULING ORDER")

Upon the Motion, dated October 8, 2005 (the "Motion"), of Delphi Corporation and certain of its domestic subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order under 11 U.S.C. §§ 1113 and 1114 of the Bankruptcy Code¹ and Fed. R. Bankr. P. 2002(m) and 9006 establishing notice procedures, briefing schedule, and hearing date regarding the Debtors' Motions To (a) Reject Collective Bargaining Agreements Under Section 1113(c) And (b) Eliminate Retiree Medical And Life Insurance Benefits For Union-Represented Retirees Under Section 1114(g) (the "1113/1114 Motions"); and this Court having entered an order on October 13, 2005 (Docket No. 232) granting the relief requested in the Motion (the "Order"); and the Debtors having previously advised this Court and publicly announced that the Debtors believed it was appropriate and necessary to defer the filing of 1113/1114 Motions until at least February 17, 2006; and this

¹ As used herein, the term "Bankruptcy Code" means chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended.

Court having determined that changing certain deadlines set forth in the Order in the manner set forth herein is appropriate and in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED THAT:

The Order shall continue in full force and effect except as follows:

1. The Debtors shall file and serve the 1113/1114 Motions upon the notice parties listed in paragraph 7 hereof, with a copy to this Court's chambers, no later than 4:00 p.m. (Prevailing Eastern Time) on February 17, 2006.

2. As soon as reasonably practicable following the filing of the 1113/1114 Motions, counsel for the Debtors, the Official Committee of Unsecured Creditors and the International Unions shall meet and confer pursuant to the Case Management Order (Docket No. 245), and the Debtors shall submit a meet and confer report to Chambers with a copy to all other counsel participating in the meet and confer conference.

3. Any opposition to the 1113/1114 Motions (the "Opposition") shall be filed and served upon the Debtors and their counsel, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), with a copy to this Court's chambers and the notice parties listed in paragraph 7 hereof, so as to be received no later than 4:00 p.m. (Prevailing Eastern Time) on March 8, 2006.

4. Any reply by the Debtors to any Opposition shall be filed and served upon the relevant International Unions and their counsel, with a copy to this Court's chambers and the notice parties listed in paragraph 7 hereof, so as to be received no later than 4:00 p.m. (Prevailing Eastern Time) on March 16, 2006.

5. If an Opposition is filed, counsel for the Debtors, the Creditors' Committee and the party filing the Opposition (the "Opposing Party") shall further meet and confer within a reasonable time after the Opposition is filed but prior to the hearing on the 1113/1114 Motions.

6. This Court shall conduct a hearing on the Debtors' 1113/1114 Motions beginning at 10:00 a.m. (Prevailing Eastern Time) on March 21 and continuing on March 22 and thereafter as required.

7. Copies of the 1113/1114 Motions shall be served, along with notice of hearing, via facsimile or overnight mail upon (a) the relevant International Unions (as defined in the Order) and their counsel, (b) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard), (c) counsel for the official committee of unsecured creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg), (d) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), and (e) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell 450 Lexington Avenue, New York, New York 10017 (Att'n: Marlane Melican).

8. In the event that the Debtors determine that it is appropriate and necessary to further defer the filing of 1113/1114 Motions, the Debtors shall promptly notify this Court, counsel for the International Unions and counsel for the parties listed in paragraph 7 of this Order.

Dated: New York, New York
February 9, 2006

/s/ ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT K

**PRESENTMENT DATE: 2/23/06
AT: 12:00 NOON**

**OBJECTIONS DUE: 2/23/06
AT: 11:00 A.M.**

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Co-Counsel for Delphi Corporation, et al.,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
New York, New York 10119
Telephone: (212) 594-5000
Facsimile: (212) 967-4258
Albert Togut (AT-9759)
Neil Berger (NB-3599)

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2689

Delphi Legal Information Website:
<http://www.delphidocket.com>

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re: :
DELPHI CORPORATION *et al.*, : Chapter 11
: Case No. 05-44481 (RDD)
: (Jointly Administered)
Debtors. :
-----x

**NOTICE OF PROPOSED ORDER DENYING MOTION
BY FURUKAWA ELECTRIC NORTH AMERICA APD FOR RELIEF
FROM THE AUTOMATIC STAY TO PERMIT SETOFF OF CLAIMS**

PLEASE TAKE NOTICE that Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, as Debtors and Debtors-in-Possession in the above-captioned cases, by their bankruptcy co-counsel, Togut, Segal & Segal LLP, will present a proposed Order denying the Motion of Furukawa Electric North America APD for relief from the automatic stay to permit a setoff of claims, a true and complete copy of which is annexed hereto, to the Honorable Robert D. Drain, United States Bankruptcy

Judge, in his chambers, Room 632 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on February 23, 2006 at 12:00 Noon.

PLEASE TAKE FURTHER NOTICE that objections, if any, to approval of the Stipulation and Order (a) must be in writing, (b) must conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Order under 11 U.S.C. §§ 102 (1) and 105 and Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing (i) Omnibus Hearing Dates, (ii) Certain Notice, Case Management, and Administrative Procedures, and (iii) Scheduling an Initial Case Conference in Accordance with Local Bankr. R. 1007-2(e) (the "Case Management Order") (Docket No. 245), (c) must be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) - registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) must be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) and must be served upon: (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Attn: General Counsel); (ii) co-counsel for the Debtors, Togut, Segal & Segal LLP, One Penn Plaza, New York, New York 10119 (Attn: Neil Berger, Esq.); (iii) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Attn: Kenneth S. Ziman); (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Attn: Marlane Melican); (v) commercial and litigation counsel to the Debtors, Butzel & Long, P.C., 100 Bloomfield Hills Parkway, Suite 200, Bloomfield Hills, MI 48304 (Attn: James

Darien); (vi) co-counsel for Furukawa Electric North America APD: (a) Varnum, Riddering, Schmidt & Howlett LLP, 333 Bridge Street, N.W., Suite 1700, Grand Rapids, MI 49504 (Michael S. McElwee, Esq.) and (b) DiConza Law, P.C., 630 Third Avenue, New York, New York 10017 (Attn: Gerard DiConza, Esq.); (vii) counsel for the Official Committee of Unsecured Creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022-4068 (Attn: Robert J. Rosenberg, Esq.); and (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Attn: Alicia M. Leonhard), in each case so as to be received no later than **11:00 a.m. (Prevailing Eastern Time) on February 23, 2006** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those timely-written objections made in accordance herewith, and timely filed and received by the Objection Deadline will be considered by the Bankruptcy Court, and that if no objections to the Stipulation and Order are timely filed and served the Bankruptcy Court may enter the proposed Stipulation and Order.

Dated: New York, New York
February 9, 2006

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Co-Counsel for
Delphi Corporation, *et al.*,
Debtors and Debtors-in-Possession
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza, Suite 3335
New York, New York 10119
Telephone: (212) 594-5000
Facsimile: (212) 967-4258

**PRESENTMENT DATE: 2/23/06
AT: 12:00 NOON**

**OBJECTIONS DUE: 2/23/06
AT: 11:00 A.M.**

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Co-Counsel for Delphi Corporation, et al.,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
New York, New York 10119
Telephone: (212) 594-5000
Facsimile: (212) 967-4258
Albert Togut (AT-9759)
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International: (248) 813-2689

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re: :
DELPHI CORPORATION *et al.*, : Chapter 11
: Case No. 05-44481 (RDD)
: (Jointly Administered)
Debtors. :
-----x

**ORDER DENYING MOTION BY FURUKAWA
ELECTRIC NORTH AMERICA APD FOR RELIEF
FROM THE AUTOMATIC STAY TO PERMIT SETOFF OF CLAIMS**

Furukawa Electric North America APD ("Furukawa") having filed and served a motion dated December 15, 2005 (the "Motion")¹ for an Order granting Furukawa relief from the automatic stay pursuant to Title 11, U.S.C., section 362(d), to permit Furukawa to setoff against alleged mutual pre-petition claims; and the above-captioned Debtors having filed and served an objection to the Motion dated February 2, 2006 (the

¹

Capitalized terms not defined herein shall have the meanings set forth in the Motion.

"Objection"); and Furukawa having filed a reply to the Debtors' Objection dated February 8, 2006 (the "Reply");

AND, the Court having considered the Motion, the Objection, the Reply, and argument by counsel at a hearing conducted before the Court on February 9, 2006; and it appearing that good and sufficient notice of the presentment of this Order having been given in accordance with the Case Management Order in this case (Docket No. 245); and upon all of the prior pleadings and proceedings had herein; and good and sufficient cause appearing therefore; it is

ORDERED, that the Motion be, and it hereby is, denied; and it is further

ORDERED, that Furukawa is hereby directed to maintain all amounts of the October 4 Payment in its "suspension account" (as described in paragraph 7 of the Motion), which shall be interest bearing, pending further Order of this Court.

Dated: New York, New York
February ___, 2006

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT L

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	2125541444		Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP hannah@blbglaw.com
Bernstein Litowitz Berger & Grossman	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019		212-554-1409	2125541444		Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP sean@blbglaw.com
Cohen, Weiss & Simon LLP	Joseph J. Vitale	330 West 42nd Street		New York	NY	10036		212-356-0238	646-473-8238		Counsel for International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW) jvitale@cwsny.com
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	212-269-2540		Counsel for International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832 bmehlack@qklaw.com
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801		302-622-7000	302-622-7100		Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP gjarvis@ggelaw.com
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	212-755-6503		Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP jeisenhofer@gelaw.com
Grant & Eisenhofer P.A.	Sharan Nirmul	1201 North Market Street	Suite 2100	Wilmington	DE	19801		302-622-7000	302-622-7100		Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP snirmul@gelaw.com
Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308		Counsel for International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10 jh@previant.com
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	mrr@previant.com	Counsel for International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Gratz, Miller & Brueggeman, S.C.	Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	tch@previant.com	Counsel for International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	202-778-2641	rgriffin@iuoe.org	Counsel for International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	ileeve@lowenstein.com	Counsel for Teachers Retirement System of Oklahoma; Public Employee's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	mietkin@lowenstein.com	Counsel for Teachers Retirement System of Oklahoma; Public Employee's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	lpeterson@msek.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	bbeckworth@nixlawfirm.com	Counsel for Teachers Retirement System of Oklahoma; Public Employee's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Nix, Patterson & Roach, L.L.P.	Jeffrey J. Angelovich	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	jangelovich@nixlawfirm.com	Counsel for Teachers Retirement System of Oklahoma; Public Employee's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Nix, Patterson & Roach, L.L.P.	Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	susanwhatley@nixlawfirm.com	Counsel for Teachers Retirement System of Oklahoma; Public Employee's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Schiffrin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7056	610-667-7706	myarnoff@sbcclasslaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employee's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Schiffrin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	sandler@sbcclasslaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employee's Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center	Suite 807	Pittsburgh	PA	15222		412-562-2549	412-562-2429	djury@steelworkers-usw.org	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO

EXHIBIT M

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY
A.S.K. Services, Inc.		42180 Ford Rd., Ste. 101		Canton	MI	48187	
Adams & Adams		PO Box 1014	Pretoria 0001				South Africa
Adelson, Testan & Brundt		100 Ocean Gate, Ste. 830		Long Beach	CA	90802	
Alvarez, Notzon & Gutierrez, LLP		415 Shiloh Dr.		Laredo	TX	78045	
American Appraisal Associate		411 E. Wisconsin Ave., Ste. 1900		Milwaukee	WI	53201	
Anne Murphy Patent Service		PO Box 2128 Eads St.		Arlington	VA	22202	
Antonelli Terry Stout & Krause, LLP		1300 N. 17th St., Ste. 1800		Arlington	VA	22209	
Arent, Fox, Kintner, Plotkin & Kahn PLLC		1050 Connecticut Ave. N.W.		Washington	DC	20036	
Asset Management Resources, Inc.		26211 Central Park Blvd.		Southfield	MI	48076	
Association of Business Advocating Tariff Equity (A.B.A.T.E.)		PO Box 67000		Detroit	MI	48267	
Baker & McKenzie LLP		805 3rd Ave.		New York	NY	10022	
Baker & McKenzie LLP		815 Connecticut Ave. N.W.		Washington	DC	20006	
Baker & McKenzie LLP		Pl. Triunfo de la Republica 3304, Piso 2	Partido Escobedo	Juarez, Chihuahua		32330	Mexico
Baker & McKenzie LLP		701 Brickell Ave., Ste. 1600	Barnett Tower	Miami	FL	33131	
Baker & McKenzie LLP		One Prudential Plaza	130 E. Randolph Dr.	Chicago	IL	60601	
Baker & McKenzie LLP		32 Avenue Kleber BP 2112		Paris Cedex 16		75771	France
Baker & McKenzie LLP		PO Box 10220		El Paso	TX	79995	
Baker & McKenzie LLP		660 Hansen Way		Palo Alto	CA	94304	
Baker & McKenzie LLP	Trench, Rossi e Wantanabe - Advogados	Av. Dr. Chucuri Zaidan, 920, 13 andar	Market Place Tower I	Sao Paulo	SP	04583-904	Brazil
Baker & McKenzie LLP		100 New Bridge Street		London		EC4V 6JA	United Kingdom
Baker & McKenzie LLP		Avda. Leandro N. Alem 1110, piso 1:		Buenos Aires	C.P. C1001AAT		Argentina
Balch & Bingham LLP		PO Box 306					
Barnes & Thornburg LLP		1313 Merchant Bank Bldg.	11 S. Meridan St.	Indianapolis	IN	46204	
Barnett Associates, Inc.		61 Hilton Ave.		Garden City	NY	11530	
Bell Anderson & Sanders LLC		496 Broadway		Laguna Beach	CA	92651	
Berger & Berger		555 International Dr., Ste. 800		Buffalo	NY	14221	
Beusse, Brownlee, Wolter, Mora & Maire, P.A.		390 N. Orange Ave. Ste. 2500		Orlando	FL	32801	
Birch, de Jongh & Hindle		Poinsettia House at Bluebeard's Castle	1330 Estate Tarrnebjerg	St. Thomas		00802	Virgin Islands
Bliss McGlynn P.C.		2075 W. Big Beaver Rd., Ste. 600		Troy	MI	48084	
BNP Paribas Securities Corp.		787 7th Ave.		New York	NY	10019	
Boehl Stopher & Graves, LLP		400 West Market St., Ste. 2300		Louisville	KY	40202	
Booth Udall, PLC		1423 S. Highley Rd., Ste. 110		Mesa	AZ	85206	
Bowman and Brooke LLP		Riverfront Plaza West Tower	901 E. Byrd St., Ste. 1500	Richmond	VA	23219	
Bowman and Brooke LLI		50 W. Big Beaver Rd., Ste. 600		Troy	MI	48084	
Bowman and Brooke LLI		150 S. 5th St., Ste. 2600		Minneapolis	MN	55402	
Bowman and Brooke LLI		PO Box 1414 NCB 13		Minneapolis	MN	55480	
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